ITEM 5

INCORRECT REDUCTION CLAIM

PROPOSED DECISION

Government Code Sections 7572 and 7572.5
Statutes 1984, Chapter 1747 (AB 3632);
Statutes 1985, Chapter 1274 (AB 882);

California Code of Regulations, Title 2, Division 9, Chapter 1, Section 60040
(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]

Handicapped and Disabled Students

Fiscal Years 2003-2004, 2004-2005, and 2005-2006

13-4282-I-06

County of Los Angeles, Claimant

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Exhibit A

1. INCORRECT REDUCTION CLAIM TITLE

LA County Department of Mental Health Handicapped & Disabled Students Program, FYs 2003-04, 04-05 & 05-06

2. CLAIMANT INFORMATION

County of Los Angeles
Name of Local Agency or School District

Wendy L. Watanabe
Claimant Contact

Auditor-Controller
Title

500 W. 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
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(213) 386-1297
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rkay@dmh.lacounty.gov
E-Mail Address

For CSM Use Only
Filing Date:
Received
August 2, 2013
Commission on
State Mandates
IRC #: 13-4282-I-06

4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

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

Handicapped & Disabled Students Program
Chapter 1747, Statutes of 1984 and Chapter 1274, Statutes of 1985

5. AMOUNT OF INCORRECT REDUCTION

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

Fiscal Year	Amount of Reduction
2003-04	$5,247,918.00
2004-05	$6,396,075.00
2005-06	$6,536,836.00
TOTAL:	$18,180,829.00

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 17.

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

Wendy L. Watanabe
Signature of Authorized Local Agency or School District Official

8/2/2013
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 Program
State Controller's Office Audit of the County of Los Angeles Dated June 30, 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' (County's) 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 the Handicapped and Disabled Students Program (Chapter 1747, Statutes of 1984 and Chapter 1274, Statutes of 1985) for the period of July 1, 2003, through June 30, 2006. The SCO disallowed $18,382,526 of the $26,924,935 of claimed costs during this three-year period.

The County contends that the SCO incorrectly reduced the County's claim because the SCO erroneously conducted the audit as if the County had submitted its claim under the Actual Increased Cost Method instead of the Cost Report Method, which was the actual methodology used by the County.

Therefore, this IRC seeks to have $18,180,829[1] disallowed by the SCO reinstated:

- Fiscal Year 2003-04: $5,247,918[2]
- Fiscal Year 2004-05: $6,396,075[3]
- Fiscal Year 2005-06: $6,536,836[4]

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1 LAC-DMH seeks a total reinstatement of an amount greater than the total amount of disallowance because in Fiscal Year 2003-04, the SCO's audited "allowance" resulted in a negative amount of $954,297. Therefore, the SCO made a bottom-line adjustment to reduce the amount of federal IDEA funds used to offset the costs of the Handicapped and Disabled Students Program and applied these, retroactively, to the Fiscal Year 2003-04 Seriously and Emotionally Disturbed Pupil Out-of-State Placement Program. This amount is offset in part because as part of this IRC, the County is appealing only the amounts associated with mental health services and therefore the amounts do not include costs associated with residential placements that were disallowed on audit. The amounts are further offset because the SCO, in calculating the County's claimed amount, added the amounts associated with re-filing of claims based on the CSM's Reconsideration Decision to the original claims submitted for Fiscal Years 2004-05 and 2005-06, thus double-counting certain assessment costs for those fiscal years.

2 As described in Footnote 1, the SCO's audited "allowance" resulted in a negative balance of $954,297. The SCO thus made a bottom-line adjustment to remove $954,297 of IDEA funds from the off-setting revenues and then retroactively applied this amount to the audited allowance of the Seriously and Emotionally Disturbed Pupil Out-of-State Placement Program, thereby reducing the amount of SB 90 funds owed for that program. This IRC requests acknowledgement of this adjustment and seeks reinstatement of the original claim amount of $4,293,621 plus the $954,297.

3 This amount represents the audit disallowance of $7,047,989 less $389,212 associated with the disallowance of costs associated with residential placements, which the County has elected not to challenge, and $262,702 associated with the double-counting of certain assessment costs due to the re-filed claims based on the CSM Reconsideration Decision.

4 This amount represents the audit disallowance of $7,040,916 less $239,779 associated with the disallowance of costs associated with residential placements, which the County has elected not to challenge, and $264,301 associated with the double-counting of certain assessment costs due to the re-filed claims based on the CSM Reconsideration Decision.

Background

On April 26, 1990, the Commission on State Mandates (CSM) adopted a Statement of Decision for the Handicapped and Disabled Students Program. This decision found that Chapter 26 of the Government Code, commencing with section 7570 and Welfare and Institution Code 5651 (added and amended by Chapter 1747, Statutes of 1984 and Chapter 1274, Statutes of 1985) imposed a new program or higher level 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.

On August 22, 1991, the CSM adopted the parameters and guidelines for the program and on August 29, 1996, the CSM adopted revised parameters and guidelines which clarified that administrative costs, whether direct or indirect, were reimbursable.

On September 30, 2002, Assembly Bill 2781 (Chapter 1167, Statutes of 2002) was enacted and provided that for Fiscal Year 2001-02 and afterward, counties were no longer required to pay any share of the costs associated with these services, including moneys received from the Local Revenue Fund established by Welfare and Institutions Code Section 17600 et seq. (referred to as "realignment funds").

On September 13, 2004, Senate Bill 1895 (Chapter 493, Statutes of 2004) was enacted. This bill clarified that any realignment funds used by counties for services under the Handicapped and Disabled Students Program are eligible for reimbursement from the State and that this finding by the Legislature was declaratory of existing law. It further instructed the CSM to reconsider its decision on included services, administration and travel costs associated with the Handicapped and Disabled Students Program and to reissue parameters and guidelines for calculation of state reimbursement for these costs.

Consistent with the State directive, on May 26 2005, the CSM adopted a decision on the Reconsideration of the Prior Statement of Decision on the Handicapped and Disabled Students Program. This decision provided for the reimbursement of additional mandated costs under the original legislation and implementing regulations, including additional activities associated with the assessment process, case management of pupils placed in out-of-home residential placements, and residential placement costs. This decision further clarified eligible expenses and clarified off-setting revenues to be deducted from the costs claimed.

On January 26, 2006, the CSM adopted the parameters and guidelines related to its Reconsideration decision. These parameters and guidelines were corrected on July 21, 2006, and then amended on October 26, 2006, and were effective for Fiscal Years 2004-05 and 2005-06. These parameters and guidelines required that claims for certain activities that were originally filed under the previous program be re-filed under the revised parameters and

guidelines (See Exhibit B-2). The SCO issued claiming instructions on January 2, 2007, with initial claims for Fiscal Years 2004-05 and 2005-06 due no later than May 2, 2007.

In August 2008, the SCO notified the County of its intent to audit the claims submitted under the Handicapped and Disabled Students Program for Fiscal Years 2003-04, 2004-05 and 2005-06, all of which had been timely submitted by the County.

The SCO issued its audit report on June 30, 2010. The report was followed by Notices of Claim Adjustment dated August 6, 2010 (see Exhibit A-1).

Basis for the IRC

In submitting this IRC, the County is seeking reinstatement of disallowed costs associated with mental health services because in conducting the audit the SCO acted ***as if*** the LAC DMH had created its reimbursement claim using the Actual Increased Cost (Direct Cost) Method. The LAC DMH did not, however, utilize the Actual Increased Cost Method. Instead, it utilized the Cost Report Method in determining the amount of its claim.

Because LAC DMH used the Cost Report Method, the SCO's disallowance of costs is incorrect because:

1) The SCO had no authority to audit the County's claims because they were not based on the Actual Increased Cost Method;

2) Even if the SCO had authority to review the records, it was required to conduct the audit based on the use of the Cost Report Method and audit to the supporting documentation utilized for that method.

Actual Increased Cost Method v. Cost Report Method

Since the original parameters and guidelines for the Handicapped and Disabled Students Program were adopted in 1991, the parameters and guidelines and associated claiming instructions have consistently listed two acceptable methods of submitting claims for reimbursement: The Actual Increased Cost Method (also identified as the Direct Cost Method in the Parameters and Guidelines dated October 26, 2006) and the Cost Report Method.

The claiming instructions included in the Mandated Cost Manual after the August 29, 1996 revisions of the parameters and guidelines, which were applicable through Fiscal Year 2005-06 and are included as Exhibit B-1, provided agencies specific instructions, applicable to each method, on what was required to be submitted and retained in support of the claim, as the following excerpts demonstrate:

Cost Report Method

For the cost report method, the instructions require that a complete copy of the annual cost report including all supporting schedules as filed with the State Department of Mental Health (SDMH) must be filed with the claim form. In addition, the instructions provide for the following four forms to be completed and submitted with the claim:

1. *Form HDS-6, Components/Activity Cost Detail*

   This form is used to detail the cost of administration for Assessment, IEP Participation, Case Management and Mental Health Treatment. The indirect costs summarized on this form must be carried forward to HDS-3, line (03)(e) or HDS-3, line (03)(g) as appropriate.

   Indirect costs may be computed as ten (10%) of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than ten (10%) is used, include the Indirect Cost Proposal (ICRP) with the claim. If more than one department is involved in the mandated costs program, each department must have their own ICRP.

2. *Form HDS-5, Component/Activity Cost Detail*

   This form is used to detail the cost of due process proceedings. Claim statistics shall identify the amount of work performed during the period in which costs are claimed. The claimant must provide the number of due process proceedings. The cost summarized on this form must be carried forward to HDS-3, line (03)(d)

   Indirect costs may be computed as ten (10%) of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than ten (10%) is used, include the Indirect Cost Proposal (ICRP) with the claim. If more than one department is involved in the mandated costs program, each department must have their own ICRP.

3. *Form HDS-4, Component/Activity Cost Detail*

   This form is used to segregate the detailed cost by claim component. Information required to complete this form: (a) Name of Providers, (b) Provider I.D. Numbers, (c) Service Function Codes, (d) Units of Service, and (e) Rate Per Unit. Carry forward the total from line (05) column (f) to form HDS-3 block (03) in the appropriate line.

4. *Form HDS-3, Claim Summary*

   This form is used to summarize the cost from forms HDS-4, HDS-5 and HDS-6. The cost must be reduced by the amount of funds received from Non-Categorical State General/Realignment Funds[5], State Categorical Funds, Short-Doyle/Medi-Cal (FFP only) and other funds that reimburse any portion of the mandate. The total claimed amount on this form is carried forward to form FAM-27.

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[5] The need to identify realignment revenues to offset costs was legislatively rescinded on September 30, 2002, for Fiscal Years 2001-02 forward.

Actual Increased Cost Method

For the Actual Increased Cost Method, the SCO Claiming instructions require the claimant to prepare an HDS-2 Form for each claim component. The claiming instructions then go on to state:

> *Costs reported on this form must be supported as follows:*
>
> *(a) Salaries and Benefits*
>
> *Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent the productive hourly rate and related fringe benefits.*
>
> *Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.*
>
> *(b) Materials and Supplies*
>
> *Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of the mandate.*
>
> *Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.*
>
> *(c) Contracted Services*
>
> *Contracted Costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the services to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.*
>
> *Give the name(s) of the contractors who performed the services. Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed and itemize all costs for services performed. Attach consultant invoices to the claim.*
>
> *Source documents required to be maintained by the claimant may include but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.*
>
> *For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.*

Significantly, the claiming instructions for the Actual Increased Cost Method not only reference specific items such as employee time cards that are required to be maintained, but also specify

the length of time such records must be kept for audit purposes. By contrast, the Cost Report Method contains no such instructions.

This is because the Cost Report Method is not, nor was it ever intended to be, an *actual* cost method of claiming. While the Actual Increased Cost Method relies on the identification of *specific* costs, the Cost Report Method relies on the *allocation* of costs, based on instructions provided by the State of California Department of Mental Health (State DMH). This has been so since the inception of the Handicapped and Disabled Students Program. The original parameters and guidelines adopted in 1991 specifically stated:

> The claim may be prepared based on the agency's annual cost report and supporting documents for the period of time beginning July 1, 1986. The cost report is prepared based on regulations and format specified in the State of California Department of Mental Health Cost Reporting/Data Collection (CR/DC) Manual.

Further, the adoption of such a method for reimbursement by the CSM is allowed under Government Code Section 17557 (b). This section states that in adopting the Parameters and Guidelines the CSM may adopt a reasonable reimbursement methodology.[6]

As defined, a reasonable reimbursement methodology is a formula for reimbursing local agencies for costs mandated by the State. As further described in Government Code Section 17518.5, "whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other ***approximations*** of local costs mandated by the state, rather than detailed documentation of actual local costs." (Emphasis supplied.)

The annual cost reports, by their very nature, are designed to allocate costs among various federal, state and other payor sources using uniform cost allowances as opposed to identifying actual or specific costs. These payer sources include AB 3632 program funding which, when insufficiently funded in the State Budget, becomes the basis for the state mandated cost claim. As described in the Cost and Financial Reporting System (CFRS) Instruction Manual issued by State DMH (which replaced the CR/DC Manuals), the objectives of the Cost Report are to:

- Compute the cost per unit for each Service Function (SF);
- Determine the estimated net Medi-Cal entitlement (Federal Financial Participation) for each legal entity;

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[6] The current language of Section 17557 (b) was changed by statute on September 29, 2004, to be effective on January 1, 2005. Prior to that time, Section 17557 (b) read as follows: "In adopting parameters and guidelines, the Commission may adopt an allocation formula or uniform allowance which would provide for reimbursement of each local agency or school district of a specified amount each year."

- Identify the sources of funding;
- Serve as the basis for the local mental health agency's year-end cost settlement, focused reviews and subsequent Short-Doyle/Medi-Cal fiscal audits; and
- Serve as the source for county mental health fiscal year-end cost information.

State DMH uses the cost report information to settle its financial obligations with the County including determining the amount of reimbursement for federal financial participation, as well as State General Fund EPSDT and other State funding sources. The inclusion of the Cost Report Method in the original parameters and guidelines and in all subsequent parameters and guidelines indicates that the intent of such a methodology was to provide a basis to reimburse counties for the costs of the State-mandated program based on an allocation formula and not actual costs.

For each of the years involved in the audit, LAC DMH utilized the Cost Report Method following the instructions of the State DMH in completing the Cost Report and the claiming instructions for completing the State-mandated cost reimbursement claims. (See Exhibit A-2)

The State Controller Did Not Have Legal Authority to Audit the Claims

Because the Cost Report Method is a cost allocation or reasonable reimbursement methodology, the SCO had no authority to audit the County's claims, because the SCO's audit authority is limited to a reimbursement claim for actual costs.

The State Controller's authority to audit claims is contained in Government Code Sections 17558.5 and 17561. Section 17558.5 provides that "a reimbursement claim for *actual costs* filed by a local agency or school district pursuant to this chapter is subject the initiation of an audit be the Controller ..." (Emphasis supplied.)

Further, section 17561 (d) (2), as operative during the fiscal years in question, similarly provided that the Controller ". . . may audit the records of any local agency or school district to verify the amounts of *actual costs.*" (Emphasis supplied.)

In addition, section 17561 (d) (1) (C), as operative during the fiscal years in question, also restricted the audit to the records of any local agency of school district to verify the amounts of *actual costs*.

Significantly, the ability for the SCO to audit the application of a reasonable reimbursement methodology was not added to Government Code Sections 17561 (d) (1) (C) and 17561 (d) (2) until the Legislature enacted Assembly Bill 1222 on October 8, 2007, although the CSM's

ability to include a cost allocation or reasonable reimbursement methodology in the parameters and guidelines prior to that time was clearly established in California Law.

As the County did not utilize the Actual Increased Cost Method for filing its claim, and instead relied upon the Cost Report Method and prepared its supporting documentation in accordance with the SDMH CRFS Instruction Manuals, the County contends that the SCO did not have the authority under Sections 17558.5 and 17561 of the Government Code to conduct an audit of the County's claims.

The Auditors Should Have Based the Review on the Correct Supporting Documentation

Even if the SCO had authority to audit the claims, the SCO had an obligation to understand the Cost Report Method of claiming and to base its audit, and its findings, on whether or not the County correctly applied the claiming methodology.

Instead, the SCO proceeded as if it were auditing the County's actual costs, and insisted on using data from the County's Mental Health Management Information System (MHMIS) and Integrated System (IS)[7] even though this information was not the source or basis for the County's mandate claims.

In using the Cost Report Methodology, LAC DMH relied on the instructions provided annually by the SDMH through the CFRS Instruction Manuals (see Exhibits A-3 to A-5). In each case, the CRFS Instruction Manuals specifically required that a separate form (Form 1909 SEP in Fiscal Year 2003-04 and Form 1912 in Fiscal Years 2004-05 and 2005-06) be completed for the Special Education Program (SEP), the State DMH designation for the mental health services county mental health agencies are mandated to provide as a result of AB 3632 (i.e., the Handicapped and Disabled Student's Programs) and subsequent legislation.

As described in the 2004-05 and 2005-06 CFRS Instruction Manuals, the purpose of Form 1912 (which replaced Form 1909 SEP used in prior years) is to:

> "identify total SEP costs, regardless of funding source. The MH 1912 SEP will be used for reporting total program costs associated with the SEP mandate to the California Legislature and the California Department of Education (CDE). ***Additionally, for those counties submitting SB 90 Claims for this program, the MH 1912 SEP will be the supporting documentation for that claim."*** (Emphasis supplied)

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[7] The MHMIS and IS are the LAC DMH claim processing information systems in use during Fiscal Years 2003-04 through 2005-06. Both systems, and two versions of the IS, were in use during these fiscal years. 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.

For the County, information contained in the Countywide Summarized Cost Report is the accumulation of information from the County's cost report for its own directly operated programs and for those of more than 125 other contracted mental health agency's (referred to as "legal entities.") The LAC Form 1909 and Form 1912, therefore, represent a cumulative total based on each legal entity agency's filed cost report, which is certified by each legal entity agency as being true and correct at the time of submission (See Exhibit A-6).

In reviewing this supporting documentation (the Form 1909 and Form 1912), the SCO determined that the information was not in a "testable format" and it required the County to run reports from its MHMIS and IS system to support the County's claimed costs.

However, this misapprehends the nature of the documentation. In preparing a cost report, each legal entity agency is required to rely, ultimately, on its own internal records of services. In doing so, the legal entity agencies may utilize information from the County's MHMIS and/or IS, but they also may make adjustments to account for data entry errors and other factors. Thus, while the MHMIS and IS data should support the legal entity agency's overall levels of service as identified in its cost report, at the funding source level such information may in fact differ from the internal records of the legal entity agency. Therefore, for final settlement purposes both at the State and County levels, the cost report—not the entry of services into the LAC-DMH claiming systems—becomes the basis for final payment by the State to the County and by the County to each legal entity agency.

Consequently, the SCO's insistence on utilizing data from the LAC-DMH's information systems and its reliance on that data to support its disallowance was in error, inappropriate, and unreasonable because it is neither the source of documentation nor the source of information upon which LAC DMH determines the amounts paid to its legal entity agencies for the provision of mandated services.

The SCO's Audit Findings Do Not Represent the Actual Amount of Mandated Costs Incurred in Providing Services

Even if the CSM determines the SCO had authority to audit the County's claims and had the authority to look beyond the supporting documentation that was identified by State DMH in accordance with the Cost Report Method, then the SCO also had an obligation to permit the actual costs incurred in providing services under the mandated program.

In reviewing the documentation supporting the SCO's audit findings, the County discovered that the query parameters used to extract data from the MHMIS and IS were flawed and did not accurately reflect the units encompassed by the original claims. In addition, the County identified calculation errors used to determine off-setting revenue against direct and indirect costs and other errors resulting in the understatement of allowable costs.

As previously noted, in performing its audit, the SCO asserted the supporting document under the Cost Report Method (the 1909 and 1912 forms) were not in a "testable format." The SCO required LAC DMH to provide claim line detail to allow the SCO staff to perform test work on a sample of claims. LAC DMH attempted to provide the SCO with the requested information, and ran multiple data reports from the MIS and IS to identify the units of service associated with the County's claims. The SCO rejected these data runs contending these data runs were inaccurate and overstated reimbursable services.

The County, therefore, worked with the SCO to develop query parameters that would be 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 SCO's audit report. According to the SCO audit report, 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 original claims. Specifically, the query parameters used for the fourth generation data made three critical assumptions that resulted in the understatement of actual costs:

1. 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 erroneously 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.

2. The parameters attempted to verify eligibility by matching the client identification number identified on the claim data to a service in one of the three LAC DMH units that performed assessments prior to the date of the service on the claim. However, this criterion assumed that all eligible clients would have been assessed in one of these three units using the same client identification number as that used by the provider of service, which is not an accurate assumption. This assumption 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., pupils that transferred from other counties).

3. The query parameters assumed that agencies would identify all services to pupils rendered as part of an Individualized Education Plan using the "AB 3632 Plan" as the funding source in the MHMIS/IS, which is also not an accurate assumption. As previously discussed, the basis for the claim under the Cost Report Method is each legal entity agency's cost report, which is based on that agency's internal records and which may deviate at the funding level

from the MHMIS/IS records. This is especially true for agencies as they converted to the IS, Version 1.0. Further, the use of "plans" (e.g., AB 3632 Plan) is solely to identify the source of local funds that has been allocated in a legal entity agency's contract against which an agency may make a claim at the time the services is rendered. Just because a claim did not have the AB 3632 Plan identified does not mean the service was not rendered to a pupil under an Individualized Education Plan (IEP) nor does it mean that the County did not incur a cost in providing the service[8].

These three assumptions led to significant deviations in the number of services identified in the County's Cost Reports and its State-mandated cost reimbursement claims when compared to the fourth generation data run used by the SCO in its audit. Exhibits A-7 through A-9 identify the agencies and clinics omitted from the fourth generation data set as well as the associated amount of gross costs that were disallowed on audit because the data set omitted them. Exhibits A-10 through A-12 provide a comparison of the units of services and costs identified in the Cost Reports and SB90 Claims compared to the data run.

In addition to the issues caused by these faulty assumptions, the deviations are exacerbated by the fact that when the data was run for the audit, LAC DMH had switched to IS, Version 2.0 while the versions in use during the audit years were the MHMIS and the IS, Version 1.0. By that time, MHMIS data was stored in a data warehouse and was "static." However, data in the IS is "live". Therefore, when queries are run on data in the IS, Version 2.0, information will be based on the programming of the system as it exists on the day the data is run, not as it appeared at the time. As a result, a particular procedure code may map to a different Mode and Service Function Code when a query is run than versus at the time the service was rendered.

In filing this IRC, the County is requesting that CSM recognize the direct and indirect costs of additional assessment and treatments services that the County and its contractors have identified.

Assuming arguendo that the SCO has the authority to audit the County's claims, the purpose of the audit, in accordance with Government Code Section 17561 (d) (2), as operative during the fiscal years in question, is to verify not the amount of the County's claim, but the amount of actual 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 the 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.

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[8] For example, an agency rendering services to a pupil as part of an Individualized Education Plan could have reached the maximum amount of funding designated in its contract prior to the end of the fiscal year. The contract would need to be amended in order to increase the designated funding, but until such time the agency could process claims for payment using another local payor source (e.g., County General Funds) and not have identified the AB 3632 Plan.

In November 2010, after LAC DMH had identified the issues with the data, the County requested that the SCO reconsider its audit findings and issue a new audit report. After several conference calls, the SCO agreed to engage in a reconsideration process. In April 2011, LAC DMH began the process of trying to identify and validate additional units of service that had been excluded from the data run, as well as recalculating off-setting reimbursements and correcting other calculations made in the audit. 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 suddenly informed LAC DMH that it would not continue with the reconsideration request and the County would need to file an IRC. (See Exhibit A-13)

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." In stating this, the SCO is presuming that the identified costs for units of services not included in the fourth generation data run were not a part of the County's original claim when, in fact, these costs were claimed by the County.

Even if the County cannot "prove" to the SCO that the additional claim lines identified were included in the units of service identified in the Cost Report forms or submitted in the SB 90 claims, Section 17568 would not bar the SCO's 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. As noted above, under Section 17561, subdivision (d) (2), the purpose for which the SCO can audit the County's claim is "to verify the actual amount of the mandated costs." Because the statute uses the term "costs" and not "claim", the statutes make clear that the audit is to determine the actual amount the State owes the County for the costs it incurred in providing mandated services; the audit therefore is not limited to simply verifying or substantiating the costs that the County included in its claim.

In working with the 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.[9] Equitable set-off is a right

[9] The County does not by this argument concede that such services incorrectly claimed, but only that if they were, the doctrine of equitable set-off would permit the recognition of unaccounted for services in their place.

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.[10] 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.[11]

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.[12] 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[13] 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 costs that were not included in the calculation of the original claims to substitute for costs that 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 costs incurred by LAC DMH for mental health services to pupils with an IEP. Accordingly, the CSM should 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 in supplying the actual supporting documentation and, at least in

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

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

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

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

part, in the first three data runs. However, the SCO dismissed the actual supporting document as untestable and it dismissed the three previous data runs because it concluded that the data 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 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-14)

Accordingly, the SCO had the obligation to correct its audit report in light of the fact that it was based on incomplete data.

In support of this IRC, the County once again requested its contractors to validate and submit a record of 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).

Most, but not all, of the contractors did so. Due to the length of time that has lapsed since the services were rendered, contractors and LAC DMH found that client records had been archived or purged and cannot be located. In addition, certain agencies are no longer in business and there was insufficient time and resources to locate the records. The lack of such documentation does not mean that the services were not rendered nor the costs incurred.

Data files containing the claim lines that can still be fully supported 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 legal entity agencies verifying that claimed services are for services rendered on an IEP to an eligible student are included. (See Exhibit A-15).

The County also is requesting that CSM reinstate direct and indirect costs associated with County staff time spent on the AB 3632 program on State-mandated activities. In its audit report, the SCO stated that it disallowed these costs because they consisted of "pre- and post-IEP case management support services which are not eligible in accordance with the program's parameters and guidelines, and underlying state regulations that form the basis of the state-mandated cost program."

The SCO went on further to state that the services, which were identified using Mode 60 in the LAC DMH MHMIS or IS, were not included in the fourth generation data set because they were not tracked by client.

For the purpose of identifying and allocating costs correctly for cost report purposes, staff working in the AB 3632 program used this code to record time spent on State-mandated assessment and case management services that could not be recorded using other modes and service function codes because the first face-to-face meeting had not taken place. Time recorded as Mode 60 services include reviewing information sent by the educational agency, and communicating with the school district or parents if additional documentation was needed, developing an assessment plan and obtaining the parents' consent; and communicating with the IEP team administrator as necessary on any issues that may prevent the completion of the assessment within the time required by the Education Code.

The SCO's contention that these are not eligible services because they are prior to the IEP is incorrect and unsupportable based on the regulations and the program's parameters and guidelines. The purpose of these activities and the actual assessment of the pupil is to determine whether mental health services are to be included in an IEP. Therefore, they are, by definition, pre-IEP mandated costs. Further, not all assessments result in mental health services being included in the IEP; yet LAC DMH has the obligation to complete the assessment and to communicate with the IEP team administrator and the parents its determination and the reasons why.

The other use of the Mode 60 code for the AB 3632 program, though less common, occurs after the completion of a course of residential treatment. Professional staff case managers often receive communications from parents, therapists, teachers and other school personnel

subsequent to a student's return to the family home, community, and school. When such students exhibit a return of the problem behaviors that led to their placement into residential care and treatment, parents and school staff reach out to the case managers. As identified in the parameters and guidelines for the program, when pupils are placed in out-of-home residential settings, the County is required to act as the lead case manager whenever an IEP calls for residential placement of the pupil. As such, the parameters and guidelines specifically call out that mandated activities include "developing the plan and assisting the family and pupil in the pupil's social and emotional transition from home to the residential facility *and the subsequent return home."* (Emphasis supplied)

In addition, at a minimum, the County is requesting reinstatement of direct and indirect costs associated with certain claims that the SCO disallowed on audit because they believed the particular procedure code, H2015, represented mental health rehabilitation services. While at the time of the audit in Fiscal Year 2008-09 this procedure code solely represented mental health rehabilitation services, during the fiscal years under audit the procedure codes also was used for individual psychotherapy where the face to face time was 19 minutes or less. This would include, by definition, sessions conducted by telephone as well as brief face-to-face sessions. Some agencies have identified specific claims that were disallowed on audit that were services for psychotherapy services and thus eligible for reimbursement under the mandate.

Finally, at a minimum, the County is requesting reinstatement of direct and indirect costs associated with the miscalculation of costs and off-setting reimbursements contained in the audit report. In reviewing the detail backing up the audit report, the County determined that in some cases the SCO applied the wrong rates to the services. In addition, the SCO assumed 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. Further, the SCO used the same EPSDT percentage in calculating off-setting revenue against indirect costs even though 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. These errors combined to understate the County's actual costs.

Conclusion

This IRC requests the CSM to reinstate costs disallowed on audit by the SCO in the total amount of $18,180,829 as the County contends that the SCO did not have legislative authority to audit a method of reimbursement that was established in the procedures and guidelines as a cost allocation or reasonable reimbursement methodology (e.g., the Cost Report Method) or, if it did, its audit protocols were incorrect because the audit protocols should have been based on the Cost Report Method of claiming instead of acting as if the County utilized the Actual

Increased Cost Method. Finally, at a minimum, the County would request reinstatement of costs that were disallowed on audit based on the identification of additional claim lines, errors made in calculations, and the erroneous disallowance of certain claims based on the mode or procedure code.

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-1
Notices of Claim Adjustment
Fiscal Years 2003-04, 2004-05 and 2005-06

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2010/08/06

AUGUST 6, 2010
AUDITOR CONTROLLER
COUNTY OF LOS ANGELES
500 WEST TEMPLE STREET RM 525
LOS ANGELES CA 90012

DEAR CLAIMANT:
RE: HANDICAPP & DISABLED CH1747/84
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		4,293,621.00
ADJUSTMENT TO CLAIM:		
FIELD AUDIT FINDINGS	- 4,293,621.00	
TOTAL ADJUSTMENTS		- 4,293,621.00

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AMOUNT DUE CLAIMANT	$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT ELLEN SOLIS AT (916) 323-0698 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

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AUGUST 6, 2010
AUDITOR CONTROLLER
COUNTY OF LOS ANGELES
500 WEST TEMPLE STREET RM 525
LOS ANGELES CA 90012

DEAR CLAIMANT:
RE: HANDICAPP & DISABLED CH1747/84
WE HAVE REVIEWED YOUR 2004/2005 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	10,144,346.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	- 7,048,989.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)	-8,061,754.00
AMOUNT DUE STATE	$ 4,966,397.00

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2010/08/06

AUGUST 6, 2010
AUDITOR CONTROLLER
COUNTY OF LOS ANGELES
500 WEST TEMPLE STREET RM 525
LOS ANGELES CA 90012

DEAR CLAIMANT:
RE: HANDICAPP & DISABLED CH1747/84
WE HAVE REVIEWED YOUR 2005/2006 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	12,487,968.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	- 7,040,916.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)	-12,487,968.00
AMOUNT DUE STATE	$ 7,040,916.00

COMMAND ===>
SCROLL ===> SCREEN
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PLEASE REMIT A WARRANT IN THE AMOUNT OF $ 7,040,916.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT ELLEN SOLIS AT (916) 323-0698 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:		
FIELD AUDIT FINDINGS	- 7,040,916.00	
TOTAL ADJUSTMENTS		- 7,040,916.00
PRIOR PAYMENTS:		
SCHEDULE NO. MA81327F		
PAID 06-11-2009	0.00	
SCHEDULE NO. MA71335X		
PAID 12-18-2007	-516,271.00	
SCHEDULE NO. MA71333X		
PAID 12-12-2007	-2,961,346.00	
SCHEDULE NO. MA61358A		

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            PAID 03-07-2007                  -4,042,949.00
            SCHEDULE NO. MA52817E
            PAID 03-16-2006                  -4,967,402.00
      TOTAL PRIOR PAYMENTS                                  -12,487,968.00
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Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-14
United State Government Accountability Office
Government Auditing Standards
(June 2007)
Chapter 8, Section 8.07

United States Government Accountability Office

GAO

By the Comptroller General of the United States

July 2007

Government Auditing Standards

July 2007 Revision

GAO-07-731G

Reporting Standards for Performance Audits

Introduction

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

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

Reporting

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

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

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

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

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

Report Contents

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

Objectives, Scope, and Methodology

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

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-15
Legal Entity Declarations
Related to Certain Claims
Fiscal Years 2003-04, 2004-05 and 2005-06

LAC DMH
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 PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Paul McIver, declare as follows:

1. I am a Mental Health District Chief with the Los Angeles County Department of Mental Health ("Agency"). In that position, I am responsible for the Special Education Program 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 00019_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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.. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 29th day of July, 2013, at Los Angeles, California

Paul McIver

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2004-2005 AND 2005-06

Administration Offices
625 S. Fair Oaks Avenue, Suite 202
South Pasadena, CA 91030
Tel: 323.341.5530
Fax: 323.257.3103

1517 Huntington Drive
South Pasadena, CA 91030
Tel: 323.672.0720
Fax: 626.240.0080

Almansor Academy
Almansor Early Education
1959 Fremont Avenue
South Pasadena, CA 91030
Tel: 323.257.3006
Fax: 323.344.4761

Almansor Clinical Services
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South Pasadena, CA 91030
Tel: 323.344.5536
Fax: 323.344.5550

5900 S. Eastern Avenue, Suite 138
Commerce, CA 90040
Tel: 323.622.0715
Fax: 213.607.4431

Almansor Transition & Adult Services
211 Pasadena Avenue
South Pasadena, CA 91030
Tel: 323.341.5632
Fax: 323.344.4706

Board of Directors
Nancy J. Lavelle, Ph.D., *President*
Mary Louise Barker, *Vice President*
John Vandercook, *Secretary*
Richard Dietz, *Treasurer*
Angelo Autori
Joel Bennett
David A. Ford
Christine McLeod
Sara Mervyn
Helen Ortiz-Gilstrap
Richard Rocha
Marjorie Stornberg
Brad Tait

Managing Director
Jason D. Rabin, L.C.S.W.

Directors
Albert G. Hernandez, Ed.D.
Special Education Day School
Lori Andrews, M.Ed.
Special Education Day School
Nita Davis, M.P.A., *Transition & Adult Services*
Linda Davies, M.A., *Early Education*
Edwin R. Shrader, L.M.F.T., *Clinical Services*

Program Manager
Emily Baltazar, *Community Outreach Services*

May 24th , 2013

I, Selene Laws, declare as follows:

I am the Contract Administrator with Institute for the Redesign of Learning, dba The Almansor Center. In that position I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.

The claim lines included in the file (00171_HDS_Reconsideration.mdb) in the tables identified as 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_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 a 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 service, 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 provided by a clinician who was permitted by his or her license of 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 with 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_24th_ day of May, 2013, at 5900 Eastern Ave., #138 Commerce, California 90040.

Selene Laws, MBA/MHA
Contract Administrator
Almansor Center

alma
Family Services
Servicios Para La Familia

Progress through Commitment to Excellence
Celebrating Thirty Five Years of Service

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Misty Aronoff, declare as follows:

1. I am the QI and Compliance Manager with Alma 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 00173_HDS_Reconsideration_R.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 and appropriate public education (FAPE). Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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.

ADMINISTRATIVE OFFICE
1000 Corporate Center Drive, #650 • Monterey Park, California 91754 • Tel: (323) 526-4016 • Fax: (323) 526-4096
www.almafamilyservices.org

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 21st day of June, 2013, at Monterey Park, California

Misty Aronoff
QI and Compliance Manager

AVIVA FAMILY AND CHILDREN'S SERVICES
Incorporated as Hamburger Home

ADMINISTRATION
7120 Franklin Avenue
Los Angeles, CA 90046
tel 323.876.0550
fax 323.436.7042
www.avivacenter.org

AVIVA HIGH SCHOOL
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S.A.F.E.
at Gardner Elementary School
Administrative Office
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fax 323.436.7044

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Los Angeles, CA 90046
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fax 323.876.0439

COMMUNITY MENTAL HEALTH SERVICES
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Los Angeles, CA 90010
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fax 213.637.5001

Satellite Office
Community Mental Health Services
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Suite 170
North Hollywood, CA 91601
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fax 818.980.3203

President & CEO
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DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Paul Stanley, declare as follows:

1. I am the Data Analyst with Hamburger Home DBA Aviva Family & Children's 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 *00174_HDS_Reconsideration.mdb* in the tables identified as *2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p* and *2005-2006_HDS_Excluded_Claims_Final_p* are for mental health 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 ensure that the pupils could receive a free and appropriate public education. Further, each of the mental health services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 service 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 21st day of June, 2013 at Los Angeles, California.

Paul Stanley, Data Analyst

Didi Hirsch
MENTAL HEALTH SERVICES

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

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 LE00183 HDS Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_claims_Final_p and 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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. Further, each of the mental health services was also within the scope of care which the County Department of mental Health was required by law to provide to such pupils, and 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 20th day of June, 2013 at Didi Hirsch Mental Health Services, Culver City, California.

Bryan Sawsville

EL CENTRO DE AMISTAD
THE FRIENDSHIP CENTER
Health, Mental Health and Education

Attachment B

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

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 185_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, and 2004-2005_HDS_Excluded_Claims_Final_p are for mental health 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 fair and ----- public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 27th day of June, 2013, at Canoga Park, California.

Tania Fallert

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

ENKI Health & Research Systems, Inc.
(a nonprofit corporation)
150 East Olive Avenue, Suite 203 • Burbank, CA 91502
Phone (818) 973-4899 • Fax (818) 973-4888

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Kathleen Postal, declare as follows:

1. I am the Chief Financial Officer (CFO) with Enki Health & Research Systems, Inc. ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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.. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 20th day of June, 2013, at Burbank, California

Kathleen Postal, CFO
Enki Health & Research Systems, Inc.

GATEWAYS HOSPITAL
AND MENTAL HEALTH CENTER

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

Attachment B

**DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06**

I, Mara Pelsman, declare as follows:

1. I am the Chief Executive Officer 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 00190 Legal Entity Number_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 fair and equitable public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 5th day of June, 2013, at Los Angeles, California

Mara Pels its CEO
Mara Pelsman, CEO, Gateways Hospital & Mental Health Center

The Guidance Center
Providing child and family mental health services since 1946

ADMINISTRATION
4335 ATLANTIC AVENUE LONG BEACH, CA 90807
PH (562) 485-3095 FX (562) 490-9759

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, *Robin Kincaid* declare as follows:

1. I am the *Administrative Director* with *The 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 *00191* HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 fair and ----- public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 24th day of June, 2013, at Long Beach, California

Signature of Agency Representative
Robin Kincaid, Administrative Director

\\ntfs1-01\users\rkincaid\AUDIT INFORMATION\AB 3632 FY 02-03 thru 05-06\SIGNED declaration fy 03-04 04-05 and 05-06.doc

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, [Shaulon Shanklin-DeCuir], declare as follows:

1. I am the AVP of DMH Contracts and Billing with Hathaway-Sycamores Child and Family Services ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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.. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice to the best of my knowledge.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this __24___ day of ____June_____, 2013, at Pasadena, California.

Shaulon Shanklin-DeCuir

Shaulon Shanklin-DeCuir

Rick Wolf
Co-Chair, Board of Directors

Lyn Kotheim
Co-Chair, Board of Directors

Blias Lefferman
President/Chief Executive Officer

GROWING TOGETHER
VISTA DEL MAR
A COMMUNITY OF SERVICES
FOR 103 YEARS

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

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_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 fair and free public education. Further, each of the mental health services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 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 14th day of June, 2013, at Los Angeles, California.

Cheryl Carrington
Vista Del Mar Child and Family Services

The Help Group because every child deserves a great future

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

Attachment B

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

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 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 included in such IEPs as necessary to assure that the pupils could receive a fair and ---- public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 Help Group Child and Family Center 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 5th day of June, 2013, at Sherman Oaks, California

Susan Berman, Ph.D. EVP/COO

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Los Angeles Child Guidance Clinic

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Fax (323) 373-2425
STEPPING UP TO SCHOOL READINESS
Fax (323) 373-2402
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♥♥♥♥♥♥♥♥

Elizabeth W. Pfromm, M.A., MPA
PRESIDENT/CEO

♥♥♥♥♥♥♥♥

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

A Non-Public School Contractor of the Los Angeles Unified School District

June 24, 2013

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

I, Katherine Ross, declare as follows:

1. I am the MIS Lead with Los Angeles Child Guidance Clinic ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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.mdb in the tables identified as 2003-2004_HDS_ Excluded_ Claims_Final_p, are for mental health services rendered by Agency 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. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 24 day of June, 2013, at Los Angeles, California

Katherine Ross

Katherine Ross, MIS Lead

Pacific Clinics
ADVANCING BEHAVIORAL HEALTHCARE

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Rhonda Chabrán, LCSW, 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 the Agency, 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.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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.. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 20th day of June, 2013, at Arcadia, California

LCSW
Rhonda Chabrán, LCSW

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HOA.988995.1
DWT 22180834v1 0050033-000750

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Travelers Services of
Southern California

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Napa Street School

Robert Garcia, Jr., ESQ
Law Offices of
Jeffrey C. McIntyre

Nancy Lee Grahn
ABC Television

Janice Kyser
Community Advocate

Scott London
KPMG, LLP

Myles M. Mattenson, ESQ

Christine A. McClane, ESQ
Law & Mediation Offices of
Christine A. McClane

Sari Scheer
Community Advocate

Ken Teasdale
LaRue, Corrigan,
McCormick & Teasdale LLP

Bonnie Weissman
Kaiser Permanente

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Duc Tu
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Kathleen Welch-Torres, Ph.D.
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Northridge, CA 91325-2003
818.993.9311

310 East Palmdale Boulevard
Palmdale, CA 93550
661.265.8627

www.childguidance.org

CHILD AND FAMILY GUIDANCE CENTER

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Roy Marshall, declare as follows:

1. I am the President/CEO with Child and Family Guidance Center ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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.. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 24th day of June, 2013, at Northridge, California

Roy Marshall
President/CEO

HOA.988995.1
DWT 22180834v1 0050033-000750

SAN FERNANDO VALLEY COMMUNITY MENTAL HEALTH CENTER, INC.

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DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

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

1. I am the President/CEO with the San Fernando Valley Community Mental Health Center, Inc. ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 2003-2004_HDS_Excluded_Claims_Final_p,2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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.. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 21st day of June, 2013, at Van Nuys, California.

Ian Hunter

Ian Hunter, Ph.D.

CHILD & FAMILY CENTER
BUILDING HEALTHY MINDS AND FAMILIES

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Darrell Paulk declare as follows:

1. I am the President / CEO with Child & Family 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 00210_HDS_Reconsideration_R.mdb in the tables identified as 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 fair and ----- public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 17th day of June, 2013, at Santa Clarita, California.

Darrell Paulk, President / CEO

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SBCHC
South Bay Children's Health Center

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED AND DISABLED STUDENTS II PROGRAM FISCAL YEARS 2003-2004, 2004-2005 AND 2005-2006

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_Redonsideration.mdb in the tables identified as 2003-2004_HDSII_Excluded_Claims_Final_p and 2004-2005_HDS_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 21st day of June 2013 at Redondo Beach, California.

Christine Byrne, Deputy Director

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Herbert K. Hatanaka, declare as follows:

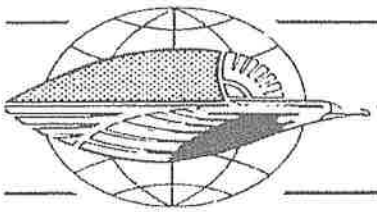
1. I am the Executive Director with Special Service for Groups ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could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

2. The claim lines included in the file [00214]_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 1st day of July, 2013, at Los Angeles, California

Herbert K. Hatanaka, Executive Director



DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Chris R. Lewis, declare as follows:

1. I am the Administrator with Stirling Academy, Inc. ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 00216_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 21st day of June, 2013, at Westlake Village, California.

Chris R. Lewis

31824 Village Center Road, Suite F • Westlake Village, CA 91361-4315 Tel: (818) 991-1063 Fax: (818) 991-1064
Email: Stirling@Stirlingbhi.org

Attachment B

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Rebecca R. Refuerzo, declare as follows:

1. I am the Executive Director with Saint John's Health Center's: Child and Family Development Center LE # 00217 (6773,6792,7169). 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 LE#00217_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 fair and ----- public education. Further, each of the mental health services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 21st day of June, 2013, at Santa Monica, California

Rebecca R. Refuerzo, LCSW

Rebecca R. Refuerzo, LCSW Exec. Director SJHC:CFDC

Attachment A

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

I, Rebecca R. Refuerzo, declare as follows:

1. I am the Executive Director with Saint John's Health Centers: Child and Family Development Center LE # 00217 (6773,6792,7169). 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 LE#00217_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 28th day of May, 2013, at Santa Monica, California

Rebecca R. Refuerzo, LCSW

[Rebecca R. Refuerzo, LCSW Exec. Director SJHC:CFDC

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DEBRA DUARDO
Executive Director

PIA ESCUDERO
Director

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

I, Pia Escudero, declare as follows:

1. I am the Director with Los Angeles Unified School District, 97th St. SMH 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 7211 _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 28th day of May, 2013, at Los Angeles, California

Pia Escudero, Director

6/12/13 Sandy dropped off to!
AM.

L. A. Department of Mental Health
Attn: Winnie Suen, Cost Report Section
550 South Vermont Ave., 11th Floor
Los Angeles, CA 90020

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DEBRA DUARDO
Executive Director

PIA ESCUDERO
Director

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Pia Escudero, declare as follows:

1. I am the Director with Los Angeles Unified School District, 97th Street SMH 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 7211A_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 and ----- public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and was provided by a clinician who was permitted by his or her license or certification to render such care.

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

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

Pia Escudero, Director

6/12/13 Sandy dropped off to L.A. DMH.

L. A. Department of Mental Health
Attn: Winnie Suen, Cost Report Section
550 South Vermont Ave., 11th Floor
Los Angeles, CA 90020

San Gabriel Children's Center, Inc.

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

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 00320_HDS_Reconsideration_R.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 14th day of June, 2013, at Glendora, California

David K. Gaffield, Mental Health Finance Director

2200 E. Rout 66, #100, Glendora, California 91740
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DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-2005 AND 2005-2006

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 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 19 day of June, 2013, at Pasadena, California

Marisol Lara
Revenue Coordinator

RECEIVED
JUN 28 2013
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BUDGET & REIMBURSEMENT DIVISION

PROVIDENCE COMMUNITY SERVICES
(präv'e dens) - *the exercise of foresight and care for the future*
21520 S. Pioneer Blvd., Suite 110 Hawaiian Gardens, CA 90716 562.865.3644 Fax: 562.865.5244

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

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 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 2003-2004_HDS_Excluded_Claims_Final_p,2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 fair and public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 11 day of June, 2013, at Hawaiian Gardens, California.

Kari Thompson

Kari Thompson, Director of Operations

Star View Adolescent Center

4025 W. 226th St.
Torrance, CA 90505
Tel: (310) 373-4556
Fax: (310) 373-2826

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Gary Barnes, declare as follows:

1. I am the Assistant CFO with Star View Adolescent Center. 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 00543_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 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 30th day of July, 2013, at Long Beach, California.

Gary Barnes, Assistant CFO

children's institute, inc.
safe children, strong families, healthy communities

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Chairman of the Board

Colleen Bell
Vice Chair

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DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Mark Engel, declare as follows:

1. I am the Chief Financial Officer and Senior Vice President of Finance with Children's Institute, Inc. ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 0591 HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 26th day of June, 2013, at Los Angeles, California.

Mark Engel
CFO and Senior Vice President of Finance

Mailing Address: Otis Booth Campus | 2121 West Temple Street, Los Angeles, California 90026 | 213.385.5100 | 213.260.7791 fax | childrensinstitute.org
Regional Offices: Mid-Wilshire Campus, Los Angeles | Burton E. Green Campus, Torrance | Long Beach Center | South Vermont Avenue Center | Watts Center

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Ron Brown, declare as follows:

1. I am the Chief Program Officer with Children's Bureau of Southern California ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 LE#00668_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this 9TH day of July, 2013, at Los Angeles, California.

Ron Brown, Chief Program Officer
Children's Bureau of Southern California

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DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Gassia Ekizian, declare as follows:

1. I am the QA Director with Foothill Family Service ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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.. Further, each of the mental health services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are true and correct to the best of my own knowledge or information or belief and that this declaration was signed this _20____ day of __June_____, 2013, at Pasadena, California

Signature of Agency Representative
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 PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Ronald Mils, declare as follows:

1. I am the Contract Administrator with D'Veal Family and Youth 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 0778 _HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 fair and ----- public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 11th day of July, 2013, at Pasadena, California

Ronald Mills

MAIL: P. O. BOX 40255 · PASADENA, CA 91114-7255 · TEL: 626-296-8900 · FAX: 626-296-8910
1845 N. FAIR OAKS AVE., SUITE 2600 · PASADENA, CA 91103-1820 · EMAIL: DVEAL3@AOL.COM · DVEAL.ORG

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www.childnet.net

Attachment B

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM FISCAL YEARS 2003-04, 2004-05 AND 2005-06

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 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_ Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_ Claims_Final_p are for mental health 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 fair and ----- public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 20th day of June, 2013, at Long Beach, California

Kim Allen

ST. FRANCIS
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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
PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06**

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 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health 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 fair and ----- public education. Further, each of the mental services was also within the scope of care which the County Department of Mental Health was required by law to provide to such pupils, and 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 5th day of June, 2013, at Lynwood, California

[Derrell Tidwell, ACSW, LCSW, BCD]

DECLARATION RELATED TO CERTAIN CLAIMS
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS PROGRAM
FISCAL YEARS 2003-04, 2004-05 AND 2005-06

I, Maxine Perryman-Diggs, declare as follows:

1. I am the Executive Officer with Personal Involvement Center, Inc. ("Agency"). In that position, I am responsible for assuring the accuracy of claims made by the Agency, 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 [insert legal entity number]_HDS_Reconsideration.mdb in the tables identified as 2003-2004_HDS_Excluded_Claims_Final_p, 2004-2005_HDS_Excluded_Claims_Final_p and 2005-2006_HDS_Excluded_Claims_Final_p are for mental health services rendered by Agency 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. Further, each of the mental services was provided by a qualified mental health professional consistent with his or her scope of practice.

3. The costs incurred in rendering the services identified in paragraph 2 to pupils pursuant to their IEPs were included in the Agency's cost report for the fiscal year in which the service was rendered, and were reasonable and allowable. Further, the services were included in the totals used to determine the average cost per unit on such cost reports.

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

Maxine Perryman Diggs
Chief Executive Officer

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-2
Declaration Related to the Preparation of Claims For Reimbursement of State-Mandated Costs Fiscal Years 2003-04, 2004-05 and 2005-06

LAC DMH
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

I, Winnie Suen, declare as follows:

1. I am a presently a Fiscal Officer I with the Los Angeles County Department of Mental Health (LAC DMH). In my position with LAC-DMH, I am responsible for preparing LAC DMH's annual Cost Report in accordance with the instructions provided by the State Department of Mental Health and for preparing LAC DMH's claim for State-mandated reimbursement for the Handicapped and Disabled Students Program (AB 3632), also known as the Special Education Program (SEP). In this capacity, I 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 competently testify to them in a court of law.

2. The Cost Report Method was used in the preparation of the claims for State-mandated cost reimbursements (SB90) for the Handicapped and Disabled Students Program (AB 3632), also known as the Special Education Program (SEP).

3. The legal entity agencies' cost reports, i.e. the cost reports of agencies under contract with LAC-DMH to provide mental health services, and the LAC-DMH cost report serve as the supporting documentation for the units of service (UOS) provided by these legal entities, and are relied upon by LAC-DMH as the basis of LAC-DMH's reimbursement claim.

4. LAC DMH compiled the AB 3632 data from the legal entity agencies' and the LAC-DMH Fiscal Year 2003-04 cost reports and reported those services on the MH 1909 (Supplemental Cost Report Data by Program Category) form for SEP State Allocation for Fiscal Year 2003-04.

5. LAC DMH compiled the AB3632 data from the legal entity agencies' and the LAC-DMH Fiscal Year 2004-05 cost reports and reported those services on the MH 1912 (Supplemental Cost Report Data for Special Education Program) form for Fiscal Year 2004-05.

6. LAC DMH compiled the AB3632 data from the legal entity agencies' and the LAC-DMH Fiscal Year 2005-06 cost reports and reported those services on the MH 1912 (Supplemental Cost Report Data for Special Education Program) form for Fiscal Year 2005-06.

7. The gross costs for each fiscal year's claim are based on multiplying each legal entity's units of service or UOS for the SEP by its reimbursable rate as determined by its cost report.

8. Legal entity agencies could use end-of-the-year reports generated from the LAC DMH Mental Health Management Information System (MHMIS)/Integrated System (IS) or their internal records to report the units of service in their cost reports.

9. As the IS was implemented, issues with data entry and billing of UOS resulted in many of the legal entity agencies relying on their own internal records to complete their cost reports.

10. In submitting its cost report, each legal entity agency is required to sign a Cost Report Letter of Certification certifying that to the best of its knowledge and belief the information submitted is true, correct and in accordance with the law.

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

Winnie Suen

Winnie Suen

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-3
State of California Department of Mental Health
Cost And Reporting Financial System
Instruction Manual
Fiscal Year 2003-04

COST AND FINANCIAL REPORTING SYSTEM (CFRS)

INSTRUCTION MANUAL

Fiscal Year 2003-2004

CALIFORNIA DEPARTMENT OF MENTAL HEALTH
COUNTY FINANCIAL PROGRAM SUPPORT

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Manual Order Number: CFRS-20032004-104

Specifications contained herein are subject to change and these changes will be reported in subsequent release notes and new editions.

March 2004, Department of Mental Health, State of California

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GENERAL CONTACT INFORMATION

By Mail:
Department of Mental Health
County Financial Program Support
1600 9th St., Room 120
Sacramento, CA 95814

By Telephone or FAX:
916.654.2314 – Cost Report Contact Desk
916.653.9269 – Cost Report FAX
916.654.3117 – IT Help Desk

SPECIFIC CONTACT INFORMATION

If you are having technical problems with the Cost Reporting application and need technical assistance, contact the Cost Report Help Desk, or send an email to: cfrs_help@dmhhq.state.ca.us, or call 916.654.2314.

If you want to contact a Department of Mental Health Division or Office, please use the Division/Office Directory, located at http://www.dmh.ca.gov.

WEBSITE

The Department of Mental Health, Information Technology Web Services Internet site can be located at https:/mhhitws.cahwnet.gov.

If you are having problems with the web site and need technical assistance, contact Webmaster@dmhhq.state.ca.us, or call 916.654.3467.

FEEDBACK

If you have questions or comments concerning the contents of the Department of Mental Health Web site, please use the Feedback Form.

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Getting Started

INTRODUCTION

The Fiscal Year (FY) 2003-2004 Cost Reports and reporting process are described within this section. The cost report is designed to focus on completion of certain schedules that will automatically complete the legal entity cost report forms. The formulas in the cost report forms are "locked and protected" to enable smoother process for editing and conducting the year-end settlement process for each local mental health agency. This also ensures the ability to create a uniform statewide database. Listed below are the highlights regarding the cost report spreadsheets and cost reporting procedures.

The cost report spreadsheets for this year remain an Excel based spreadsheet application.

There will be two sets of Cost Report spreadsheet automations:

1. **A Detail Cost Report:**
   - To be completed by all legal entities (county or contract). Service provided can be either Medi-Cal or non-Medi-Cal.
2. **A Summary Cost Report**:
   - To be completed by each County or Mental Health Plan (MHP).
   - The summary cost report is used to complete certain county only forms.
   - Summarizes each County or Mental Health Plan (MHP) total mental health activities for the fiscal year.

The Cost Report automated spreadsheets are available from the Department of Mental Health (DMH) website, at www.dmh.ca.gov.

Cost report submission for FY 2003-2004 involves both electronic and hard copies. The electronic submission process involves ***uploading*** the cost report through the Department's Information Technology Web Services (ITWS), and the hard copy (with the original signed MH 1940) submission process requires one hard copy cost report package to the Department through the mail.

Please mail to:

Department of Mental Health
County Financial Program Support
1600 9th Street, Room 120
Sacramento, CA 95814

SUMMARY OF CHANGES MADE TO FY 2003-2004

The main data entry forms (MH 1900 and MH 1901) have not been changed. The majority of changes to FY 2003-2004 Cost Reports will be automatically completed once the data entry forms are completed. Technical changes, updates, and clarifications have been made to this instruction manual. The following is a summary of the major changes made to the Cost Report for the FY 2003-2004:

1. **MH 1960 – Line 4 Other Adjustment**
   Data entry for this Line is entered on a newly created MH 1962.

2. **MH 1979 Healthy Families Administrative Costs**
   Added Lines 7A and 7B for Contract Providers and Total Healthy Families Direct Service Gross Reimbursements.

3. **MH1992_INST**
   Modified MH 1992_Inst to default to "Yes". Will not allow user to select "No" for a funding source if there is already data for that funding source on the MH 1992.

4. **MH 1992 – Prior Year General Fund Rollover**
   Line 20A added to account for prior year State General Fund Rollover
   Line 20B added to show Other Revenues.

5. Individuals with Disabilities Education Act (IDEA) fund is a new funding source that covers SB 3632. It should be reported on Cost Report MH 1992 – funding source as "Other Revenues". Cannot be used to match FFP.

6. MH 1940 Certification Form has been modified to include a word document.

7. MH 1901 Schedule B – Added settlement type CAW for reporting CALWORKS

Other Changes for your information

8. Legal entities that provide Healthy Families (Fee-For-Service) inpatient services have been assigned a provider number effective 7/1/2002, that will be used to claim all HFP inpatient services that occur in hospitals setting that would be fee-for-service if used for Medi-Cal children. The details are as follows:
   Legal Entity Number: HFPxx * xx = County Code
   Provider Number: xxxx
   Provider Name: County HFP FFS IP
   Provider address:
   Mode of Service: 05; Service Function: 10.

9. Final Settlement package (signature page) for each county will be available on ITWS for

FY 2002-2003 soon.

Cost Report Instructions

The California Department of Mental Health's (DMH) Cost Report is required to be completed by all legal entities furnishing local community mental health (Medi-Cal and non Medi-Cal) services. For the purpose of year-end cost reporting and submission, each county's designated local mental health agency is responsible for submitting the county legal entity's cost report, its contract provider legal entity cost reports, including the completion of county forms MH 1909, MH 1940 and MH 1994, and these reports should be sent in one package to the DMH.

The objectives of the Department of Mental Health Cost Report are to:

- Compute the cost per unit for each Service Function (SF)
- Determine the estimated net Medi-Cal entitlement (Federal Financial Participation-FFP) for each legal entity;
- Identify the sources of funding;
- Serve as the basis for the local mental health agency's year-end cost settlement, focused reviews and subsequent SD/MC fiscal audit; and
- Serve as the source for County Mental Health fiscal year-end cost information.

This is accomplished by determining the allowable Short-Doyle/Medi-Cal (SD/MC) costs and allocating these costs, between administrative, utilization review, research and evaluation, and direct service cost centers (i.e., modes of service), including the Medi-Cal Administrative Activities (MAA). Participation in the MAA program is optional and requires compliance to additional procedures set by the Centers for Medicare & Medicaid Services (CMS), Department of Health Services, and DMH. MAA costs reported in the cost report must be based on actual staff time captured at the service function level.

Direct service costs are apportioned to Medi-Cal patients based on units of service at the service function level. In FY 2003-2004, units of service are to be reported according to the period of time during which services were provided. This separate identification of units for the first quarter and for the balance of the fiscal year is necessitated by a change in the federal/state sharing ratio for Short-Doyle/Medi-Cal (SD/MC). During FY 2003-2004, the federal/ state sharing ratio is as follows:

Regular SD/MC:

First Quarter (July 1, 2003 through September 30, 2003)
The FFP sharing ratio for regular Medi-Cal reimbursable mental health treatment services is 54.35 percent for the federal share and 45.65 percent for the state share.

Balance of the Fiscal Year (October 1, 2003 through June 30, 2004)
The FFP sharing ratio for Medi-Cal reimbursable mental health treatment services is 52.95 percent for the federal share and 47.05 percent for the state share.

Enhanced SD/MC (Children) and Healthy Families:

First Quarter (July 1, 2003 through September 30, 2003)
The FFP sharing ratio for Healthy Families and Enhanced Children's Medi-Cal funds is 65 percent for the federal share and 35 percent for the state share.

Balance of the Fiscal Year (October 1, 2003 through June 30, 2004)
The FFP sharing ratio for Healthy Families and Enhanced Children's Medi-Cal funds is 65 percent for the federal share and 35 percent for the state.

Enhanced SD/MC (Refugees)

All Quarters (July 1, 2003 – June 30, 2004)
The FFP sharing ratio for Enhanced SD/MC (Refugees) is 100 percent for the entire year.

SD/MC Administration, Quality Assurance, Utilization Review and MAA

The FFP sharing ratio for Skilled Professional Medical Personnel (SPMP) engaged in quality assurance oversight is 75 percent federal and 25 percent state. Other quality assurance costs and all other administrative costs, including MAA, is 50/50 percent sharing ratio.

The FFP sharing ratio for Healthy Families Administration is 65 percent, and 35 percent for state.

After units of service are identified as described above, SD/MC service function costs are aggregated into inpatient and outpatient costs. Aggregate direct services SD/MC costs (including regular SD/MC, Medicare/Medi-Cal crossover, Enhanced SD/MC for children and refugees) for inpatient and outpatient services for each legal entity are compared with aggregate Medi-Cal published charges and the aggregate statewide maximum allowable

(SMA) reimbursement amounts to determine the direct service reimbursement methodology based on the Lower of Cost or Charge principles. This reimbursement methodology is applied to all SD/MC aggregated costs listed above. For negotiated rate legal entities, SD/MC direct service reimbursement is based on the lower of the aggregate SD/MC negotiated rates for inpatient and outpatient services, the aggregate published charges, or the aggregate SMA reimbursement. Patient and other payor liabilities collected on behalf of regular SD/MC, Medicare/Medi-Cal crossover, and enhanced SD/MC patients, are reduced from the gross direct service reimbursement for SD/MC to determine the net due for SD/MC direct services.

Healthy Families direct service costs are NOT included in the calculation to determine the SD/MC reimbursement methodology based on the lower of costs or charges. However, the Healthy Families costs are aggregated and compared in the same way as SD/MC direct service costs and utilizes the same reimbursement methodology determined by the SD/MC costs. Gross direct service reimbursement Healthy Families costs are reduced by patient and other payor liabilities of Healthy Families clients to determine the net Healthy Families reimbursement for direct services.

SD/MC administrative reimbursement for county legal entities is based on the SD/MC direct service reimbursement in the county.[1] Reimbursement for SD/MC utilization review activities also is computed. The sum of net SD/MC direct service reimbursement, net MAA reimbursement, SD/MC administrative reimbursement, and SD/MC utilization review reimbursement represents the basis for determining the preliminary FFP for legal entities' cost based reimbursement. Legal entities reimbursed based on negotiated rates must subtract 25 percent of the amount negotiated rates exceed costs.

Contract providers that provide services to multiple counties have the option to complete the cost report in one of two ways. One way "Total Gross Costs method" allows the contractor to report its total gross costs for mental health related services provided to multiple counties on MH 1960, make adjustments on Line 2, MH1992 for each county cost report to eliminate costs not related to the county in order to properly show the funding source for services provided to the county. The second method, "Net Cost method" allows the contractor to report only the costs (activities) of the legal entity that are identified with each county. The use of any one method will produce the same result, and each county has the discretion to select the method to be used by its contractors. Round, amounts to the nearest whole dollar.

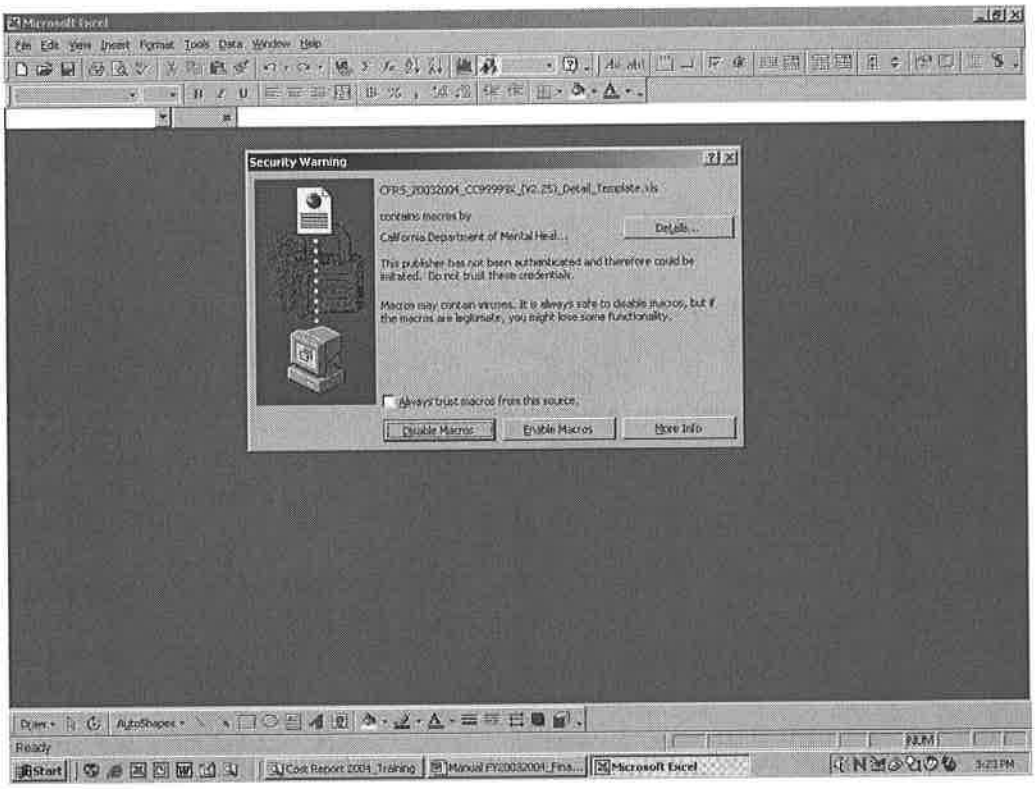
The following steps below describe the procedures to be used in completing the Department of Mental Health fiscal year-end Cost Report.

1 Throughout these instructions, county legal entities are defined as legal entities staffed and operated by county government employees.

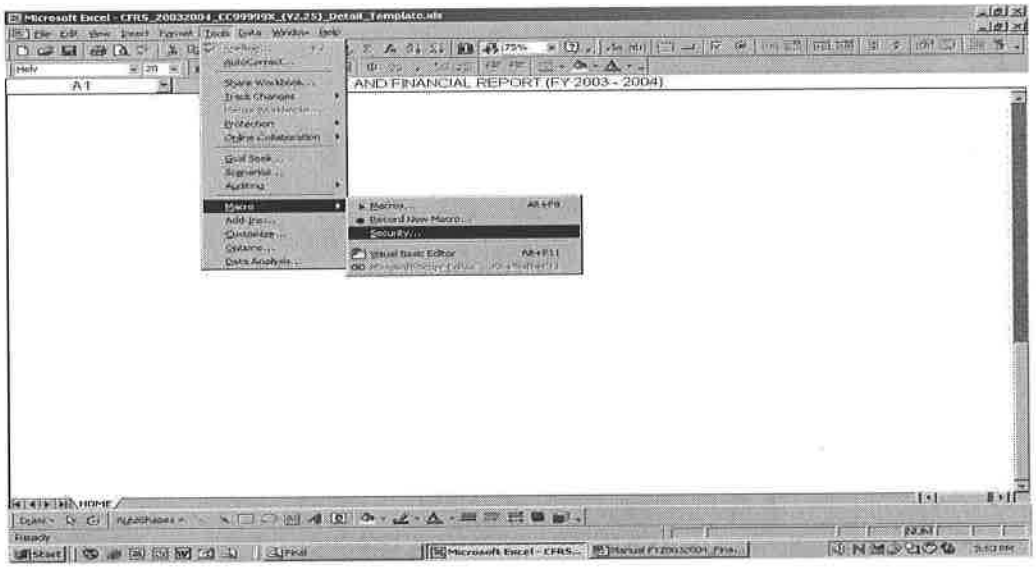
Opening the Workbook

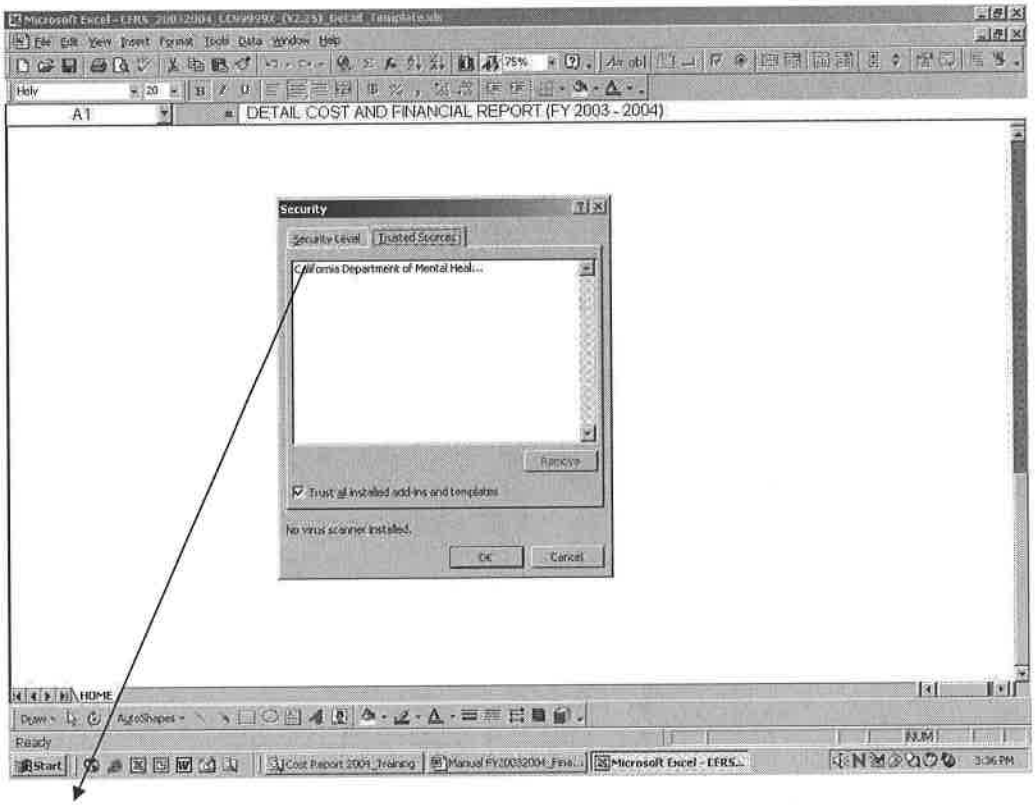
Enable the Macros

The Cost Report is an Excel based application. It uses macros that enable the flow and automatic population for most of the forms. When the workbook is first opened, a dialog window appears and asks whether or not to allow this functionality. **You must check "Always trust Macros from this source"** if you do not want to see this dialog window again when opening the Cost Report template.



If you trust DMH Information Technology and prefer to **ENABLE MACROS** every time you work on the Cost Report template but have accidentally checked "Always trust macros from this source" you can restore the dialog window back by following these procedures. **TOOLS > MACRO > SECURITY > TRUSTED SOURCES.** In the Trusted Sources Dialog box, click on Department of Mental Health… and click on **REMOVE** to restore back the window.





REMOVE to restore "**Always trust macros from source**" Dialog Box window.

No text this page.

HOME

Cost Report Home Page

After you have opened the workbook and enabled the macros, you will now be at the Cost Report Home Page.

From here, you can continue to complete the cost report, or use some of the other options of the cost report.

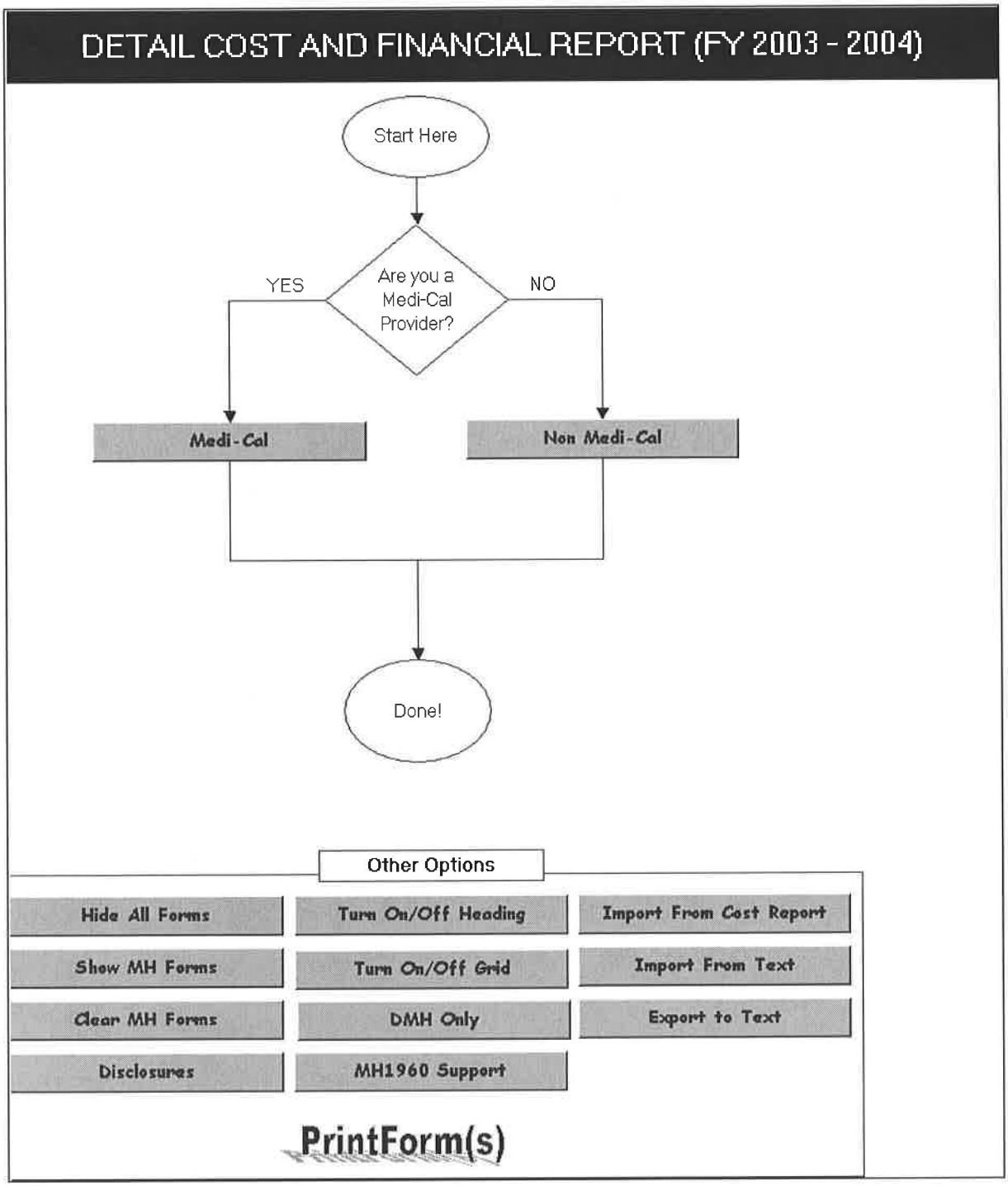
If you wish to continue to complete the cost report, simply "click" on the button of MEDI-CAL or NON MEDI-CAL, depending upon type of cost report that you are trying to complete.

Subsequently you will be shown a series of "flowcharts" from your chosen action.

Note:
Please take note of the OPTIONS box, at the bottom of the HOME Page Sheet. These Options will allow you to do the following:

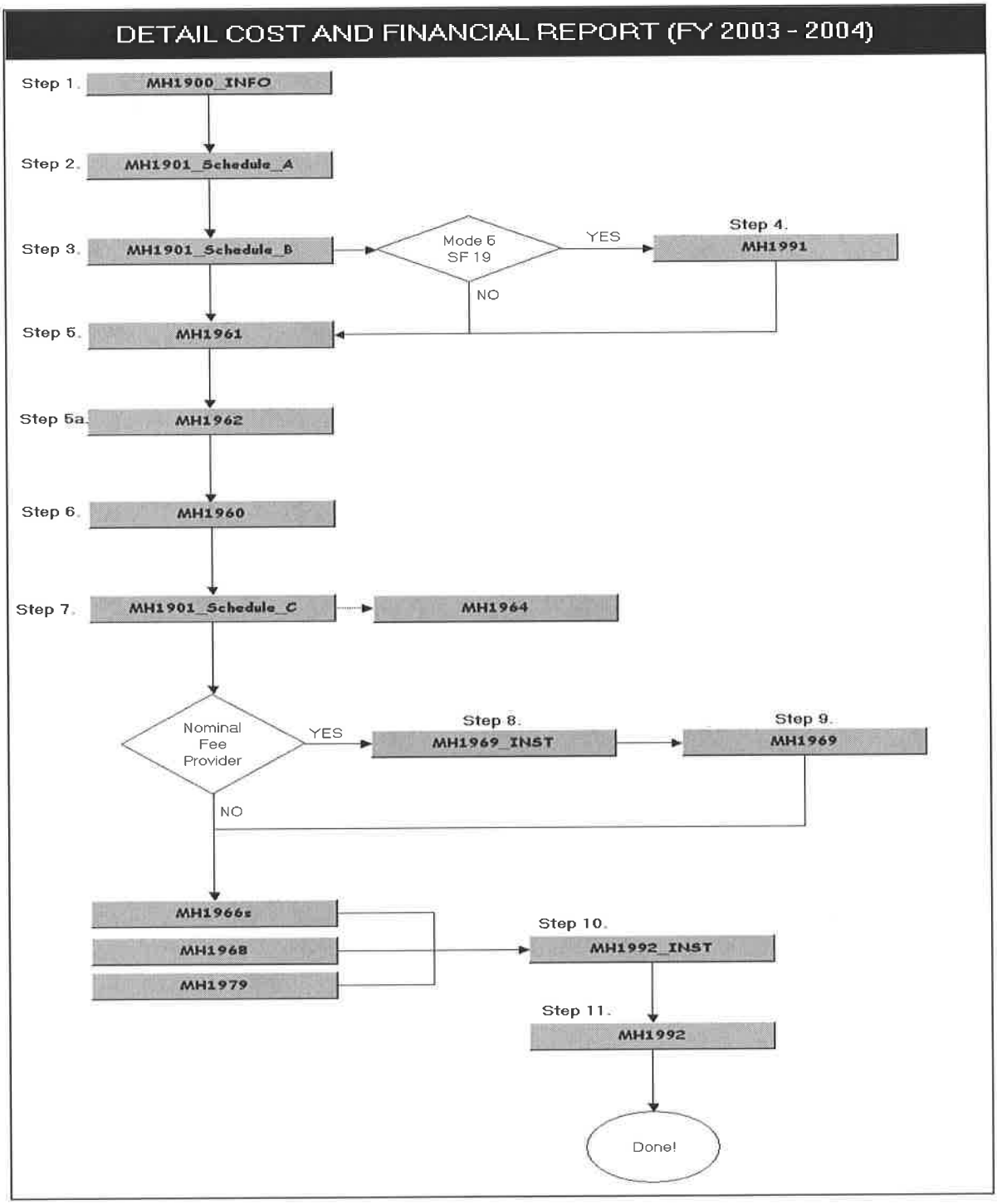
Options Described:

Show MH Forms	Shows all the Cost Report worksheets.
Hide All Forms	Shows only the Home page.
Clear Forms	Reset all data values in forms to zeroes or blanks.
Turn On/Off Heading	Toggles the Excel Row and Column indicator's, such as A,B,C, and 1,2,3, etc...) Useful if only wanting to see FORM Row and Column indicator's and NOT EXCEL Row and Column indicators.
Turn On/Off Grid	Toggle the Excel background grid showing cell placement.
Import from Cost Report	This option will allow you to import from another DMH Cost Report workbook data into the current workbook. These cost reports must be from the same fiscal year.
Import from Text	This option will allow you to import and populate data into the MH_Schedules.
Export to Text	This option will allow you to export the data from the MH_Schedules.
Print Options	This option will allow you print selected schedules or forms of the cost report.


DETAIL COST AND FINANCIAL REPORT (FY 2003 - 2004)
Start Here
Are you a Medi-Cal Provider?
YES
NO
Medi-Cal
Non Medi-Cal
Done!
Other Options
Hide All Forms
Turn On/Off Heading
Import From Cost Report
Show MH Forms
Turn On/Off Grid
Import From Text
Clear MH Forms
DMH Only
Export to Text
Disclosures
MH1960 Support
PrintForm(s)

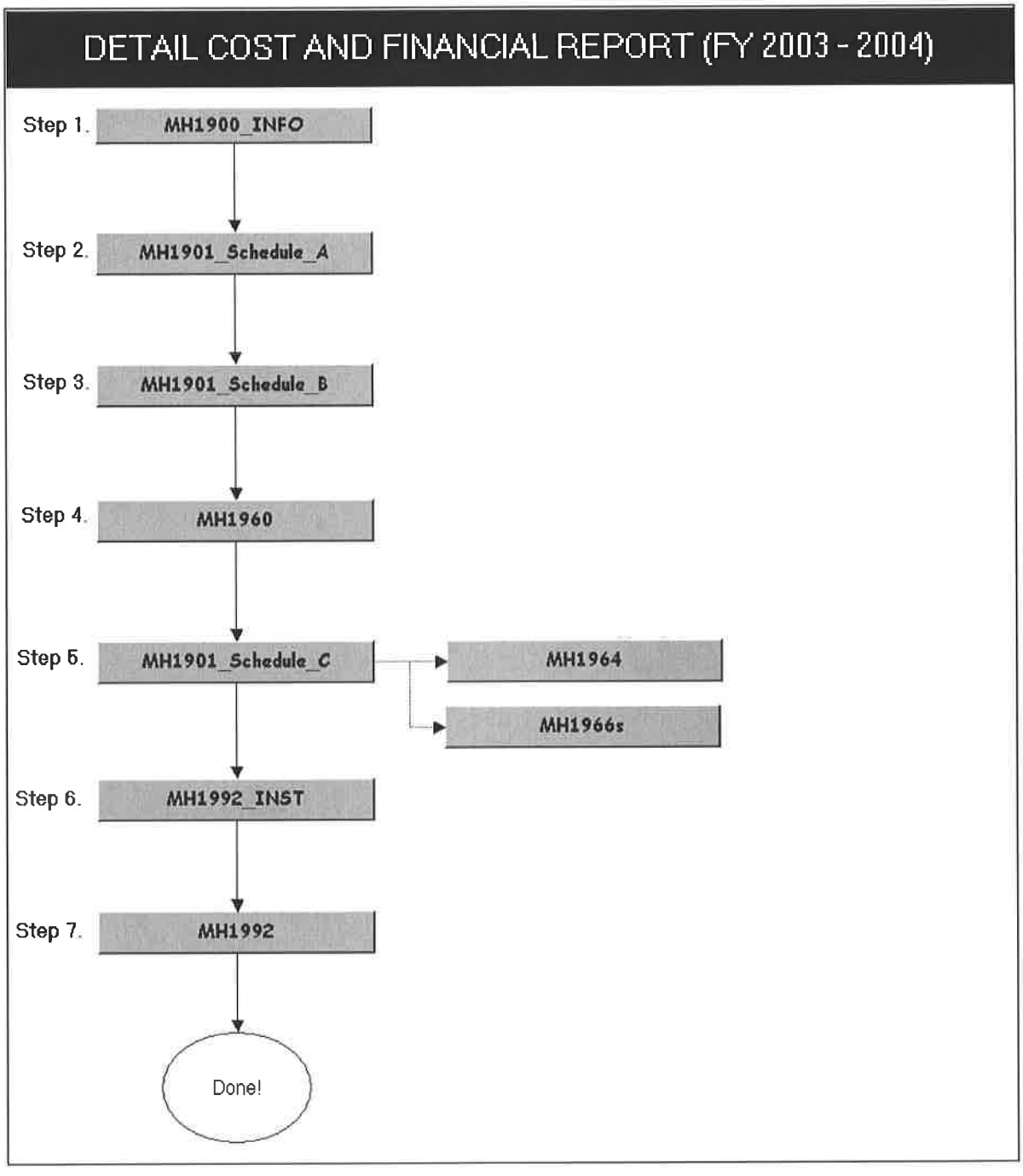
MEDI-CAL

Flowchart path if Medi-Cal Cost Report


DETAIL COST AND FINANCIAL REPORT (FY 2003 - 2004)
Step 1.
MH1900_INFO
Step 2.
MH1901_Schedule_A
Step 3.
MH1901_Schedule_B
Mode 5 SF 19
YES
Step 4.
MH1991
NO
Step 5.
MH1961
Step 5a.
MH1962
Step 6.
MH1960
Step 7.
MH1901_Schedule_C
MH1964
Nominal Fee Provider
YES
Step 8.
MH1969_INST
Step 9.
MH1969
NO
MH1966s
MH1968
MH1979
Step 10.
MH1992_INST
Step 11.
MH1992
Done!

Non MEDI-CAL

Flowchart path if Non Medi-Cal Cost Report


DETAIL COST AND FINANCIAL REPORT (FY 2003 - 2004)
Step 1.
MH1900_INFO
Step 2.
MH1901_Schedule_A
Step 3.
MH1901_Schedule_B
Step 4.
MH1960
Step 5.
MH1901_Schedule_C
MH1964
MH1966s
Step 6.
MH1992_INST
Step 7.
MH1992
Done!

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Detail Forms For ALL Legal Entities

This section details the following forms and their requirements for ALL Legal Entities. This includes contract and county legal entities.

MH 1900	Information Worksheet
MH 1901 Schedule A	Schedule Of Negotiated Rates And Published Charges
MH 1901 Schedule B	Worksheet For Units Of Service And Revenues By Mode And Service Function
MH 1901 Schedule C	Supporting Documentation For The Method Used To Allocate Totals To Mode Of Service And Service Function
MH 1960	Calculation of Program Costs
MH 1961	Medi-Cal Adjustments to Costs
MH 1962	Other Adjustments
MH 1964	Allocation of Costs to Modes of Service
MH 1966 (Program 1 and Program 2)	Allocation of Costs to Service Functions – Mode Total
MH 1966 (Mode 5, Service Function 19)	EXCEPTION (Mode 05, Service Function 19)
MH 1966 (Modes 45 and 60)	Allocation of Costs to Service Functions – Mode Total for Outreach and Support (Modes 45 and 60)
MH 1966 (Mode 55)	Allocation of Costs to Service Functions – Mode Total for Mode 55 Medi-Cal Administrative Activities (MAA)
MH 1968	Determination of SD/MC Direct Services and MAA Reimbursement
MH 1969 (Optional)	Lower of Costs or Charges Determination
MH 1979	SD/MC Preliminary Desk Settlement
MH 1991	Calculation of SD/MC (Hospital Administrative Days)
MH 1992	Funding Sources

MH 1900

Information Worksheet

The Information Worksheet is the starting point for the completion of the automated SD/MC Cost Report. The information provided here is automatically linked to forms and schedules in the cost report. This worksheet eliminates the redundant entry of county name and code, and legal entity (LE) name and number on cost report forms and schedules. The information provided here applies to county and contract legal entities for Medi-Cal and Non-Medi-Cal Cost Reports.

The information worksheet is divided into sections. Section I should be completed by "All Legal Entities" and Section II should be completed by "County Legal Entities only".

County legal entities should report "Contract Provider Medi-Cal Direct Service Gross Reimbursement" in Section II. The amount reported here is used to populate MH 1979 Line 2, columns B and C ordinarily used for the determination of Medi-Cal Administrative Reimbursement Limit. Note! Reported amount is the sum of MH1968 Lines 21, 21A and 22, Columns E & K for all Contract Providers that reported Medi-Cal units on MH 1901 Schedule B columns.

County legal entity should report "Contract Provider Healthy Families Direct Service Gross Reimbursement in Section II. The amount reported here populates MH 1979 Line 7A, Columns B and C used for the determination of Healthy Families Administrative Reimbursement Limit. Reported amount is the sum of MH1968 Lines 27 and 27A, Columns E & K for all Contract Providers that reported Healthy Families units on MH 1901 Schedule B columns.

County legal entities also are required to enter the provider numbers for Fee-For-Service Mental Health Specialty for individual and group providers.

Legal entities that provided SD/MC units of service during the reporting period should select the "Y" option to the question, "Are you reporting SD/MC?" If you are not reporting SD/MC units of service, select option "N".

Each county legal entity is required to respond to the question whether their population is either over or under 125,000 population. If county population is over 125,000, select option "Y". If, it is either 125,000 or under select option "N".

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
INFORMATION SHEET
MH 1900 (06/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

SECTION I: ALL LEGAL ENTITIES:

All Legal Entities are to complete Section I.

Name of Preparer:	
Date:	
Legal Entity Name:	
Legal Entity Number:	
County:	
County Code:	
Is this a County Legal Entity Report? (Y or N)	No
Are you reporting SD/MC? (Y or N)	No

HOME | MH1901_Schedule_A >>

SECTION II: COUNTY LEGAL ENTITY ONLY:

Only County Legal Entities are to Complete Section II.

Address:	
Phone Number:	
County Population: Over 125,000? (Y or N):	No

Contract Provider Medi-Cal Direct Service Gross Reimbursement (Used to populate MH1979 Line 2)

Inpatient Services	
Outpatient Services	

Contract Provider Healthy Families Direct Service Gross Reimbursement (Used to populate MH1979 Line 7)

Inpatient Services	
Outpatient Services	

Total State Share of FFP:	

Fee For Service - Mental Health Specialty Provider Numbers For Individual and Group ***Mode&SF -->***

Legal Entity Number (FFS):	
Psychiatrist:	
Psychologist:	
Mixed Specialty Group:	
RN:	
LCSW:	
MFCC (MFT):	

HOME | MH1901_Schedule_A >>

MH 1901 Schedule A

Schedule Of Negotiated Rates And Published Charges

MH 1901 Schedule A requires information on state-approved Negotiated Rates (NR) and Published Charges (PC) for all authorized services. The form layout is by Mode and Service Functions (SF) and includes the FY 2003-2004 SD / MC Statewide Maximum Allowance (SMA). While the SMA rates are provided, each legal entity must input the NR and Published Charge data for all authorized services. This form serves as a "source document" that will enable the SMA, NR and PC rates to be cell referenced to other applicable MH forms.

Column D - Negotiated Rate (NR)
Enter the Negotiated Rates for all Modes and Service Functions that have state-approved rates.

Column E - Published Charge (PC)
Enter Published Charge rates for appropriate Modes and Service Functions reported. Note that Outreach (including MAA) and Support Services are excluded. A legal entity's published charge is: (1) the usual and customary charge to the general public; "published charges" are usual and customary charges prevalent in the public mental health sector that are used to bill the general public, insurers, and other non-Medi-Cal payors. Legal entities with more than one published charge rate for a service function can report a *weighted average* published charge rate for the service function, or provide a separate support schedule with the following information: (1) each service function; (2) time period covered by each published charge; (3) each published charge per unit of service; (4) Medi-Cal units of service provided for each published charge; and (5) total published charges for each service function (published charge per unit multiplied by the units of service).

Column E, Rows 31-35 – Medi-Cal Eligibility Factor
Enter the Medi-Cal Eligibility Factor if participating in Medi-Cal Administrative Activities (MAA). A separate eligibility factor should be reported for each quarter claimed and should be consistent with quarterly MAA invoices submitted to DMH.

Column F, County Non-Medi-Cal Contract Rate
Enter on column F non-Medi-Cal contract rates agreed between county and its service providers for Modes 45 and 60. Do not enter Medi-Cal contract rates on this column.

Column G, Rate for Allocation
This column carries forward NRs entered on Columns D and Column F (county non-Medi-Cal contract rates with service providers) for the purpose of allocating costs to modes and service functions.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF NEGOTIATED RATES AND PUBLISHED CHARGES
MH 1901 SCHEDULE A (06/04)

DEPARTMENT OF MENTAL HEALTH /ENTAL HEALTH
FISCAL YEAR 2003 - 2004

Entity Name: 0

Entity Number:

Fiscal Year: 2003 - 2004

	A	B	C	D	E	F	G
SERVICE FUNCTION	MODE	SERVICE FUNCTION CODE	SMA	STATE APPROVED (NR)	PUBLISHED CHARGE	COUNTY NON M/C CONTRACT RATE	RATE FOR ALLOCATION
A. 24 - HOUR SERVICES							
Hospital Inpatient	05	10 - 18	$873.40				$0.00
Hospital Administrative Day	05	19	$236.78				$0.00
Psychiatric Health Facility (PHF)	05	20 - 29	$489.49				$0.00
SNF Intensive	05	30 -34					$0.00
IMD Basic (No Patch)	05	35					$0.00
IMD (With Patch)	05	36 - 39					$0.00
Adult Crisis Residential	05	40 - 49	$276.02				$0.00
Jail Inpatient	05	50 - 59					$0.00
Residential Other	05	60 - 64					$0.00
Adult Residential	05	65 - 79	$134.63				$0.00
Semi - Supervised Living	05	80 - 84					$0.00
Independent Living	05	85 - 89					$0.00
MH Rehab Centers	05	90 - 94					$0.00
B. DAY SERVICES							
Crisis Stabilization Emergency Room	10	20 - 24	$85.68				$0.00
Urgent Care	10	25 - 29	$85.68				$0.00
Vocational Services	10	30 - 39					$0.00
Socialization	10	40 - 49					$0.00
SNF Augmentation	10	60 - 69					$0.00
Day Treatment Intensive Half Day	10	81 - 84	$130.63				$0.00
Full Day	10	85 - 89	$183.46				$0.00
Day Rehabilitation Half Day	10	91 - 94	$76.20				$0.00
Full Day	10	95 - 99	$118.94				$0.00
C. OUTPATIENT SERVICES							
Case Management, Brokerage	15	01 - 09	$1.83				$0.00
Mental Health Services	15	10 - 19	$2.36				$0.00
Mental Health Services	15	30 - 59	$2.36				$0.00
Medication Support	15	60 - 69	$4.37				$0.00
Crisis Intervention	15	70 - 79	$3.52				$0.00
D. OUTREACH SERVICES							
Mental Health Promotion	45	10 - 19					$0.00
Community Client Services	45	20 - 29					$0.00
E. MEDI-CAL ADMINISTRATIVE ACTIVITIES				**MEDI-CAL ELIGIBILITY FACTOR**			
Medi-Cal Outreach	55	01 - 03					
Medi-Cal Eligibility Intake	55	04 - 06		Quarter 1			
Medi-Cal Contract Administration	55	07 - 08		Quarter 2			
MAA Coordination and Claims Administration	55	09		Quarter 3			
Referral - Crisis, Non-Open Case	55	11 - 13		Quarter 4			
MH Services Contract Administration	55	14 - 16		Average			
Discounted Mental Health Outreach	55	17 - 19					
SPMP Case Management, Non-Open Case	55	21 - 23					
SPMP Program Planning and Development	55	24 - 26					
SPMP MAA Training	55	27 - 29					
Non-SPMP Case Management, Non-Open Case	55	31 - 34					
Non-SPMP Program Planning and Development	55	35 - 39					
F. SUPPORT SERVICES							
Conservatorship Investigation	60	20 - 29					$0.00
Administration	60	30 - 39					$0.00
Life Support/Board & Care	60	40 - 49					$0.00
Case Management Support	60	60 - 69					$0.00

HOME | << MH1900_INFO | MH1901_Schedule_B >>

MH 1901 Schedule B

Worksheet For Units Of Service And Revenues By Mode And Service Function

MH 1901 Schedule B is an "all purpose" type worksheet. Data reported here is used to populate the MH 1966, MH 1968, and MH 1979. This worksheet identifies services according to "settlement type", modes and service functions and the period of service. Total units of service and units allocated to Short-Doyle/Medi-Cal, Medicare/Medi-Cal Crossovers, Enhanced Medi-Cal, Medi-Cal Administrative Activities and Healthy Families are accounted for here. Total units reported must equal the sum of columns G, J, M, N, P, R, S and U. Patient and Other Payor Revenues must also be reported on this worksheet. If unable to isolate Patient and Other Payor Revenues at the service function level, revenues can be reported at the modes of service level under the first reported service function within each mode.

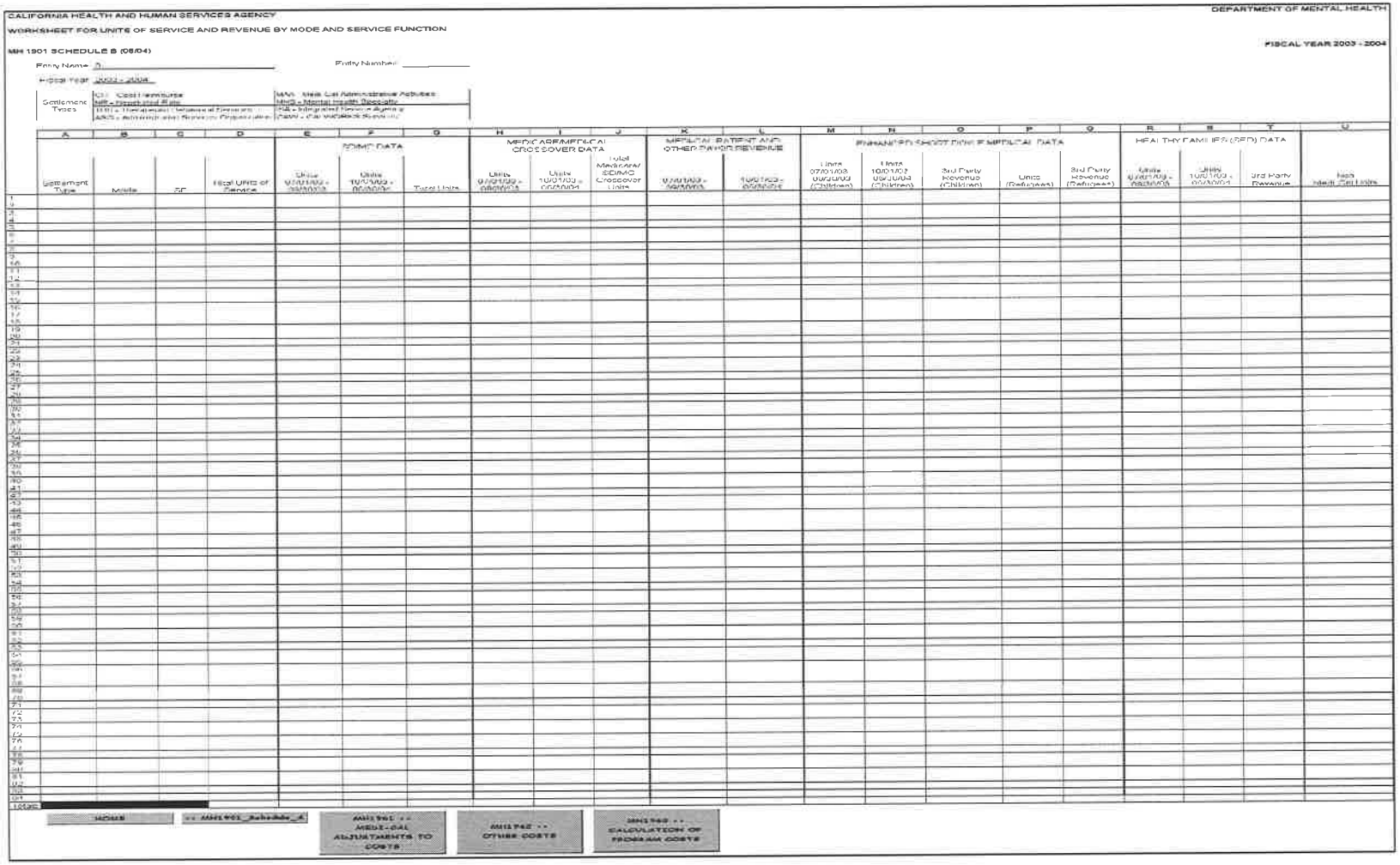
SD/MC / EXPLANATION OF BALANCES (EOB) AND INTERNAL REPORTING SYSTEM

The Short-Doyle/Medi-Cal (SD/MC) system pays for mental health services provided under the SD/MC program to Medi-Cal beneficiaries. This system supports the claims submission, correction, and approval processes for the counties. For cost report submission and reconciliation, unit of service data reported must match EOB records and internal reporting system available in the county to track SD/MC units and revenues that were approved and valid. Note, that complete reliance on the Explanation of Balances (EOB) reports are not sufficient because some approved claims, later denied, cannot be edited from the EOB reports. It is mandatory that the county establish an internal tracking system that accurately complements the EOB reports for both cost report submission and audit trail purposes. Separate tracking systems labeled ***package A, and package B*** must be used to account for SD/MC units of service reported for year-end cost report submission and Final Cost Report Reconciliation. Package A should contain EOB SD/MC unit of service data used for cost report submission, and Package B should contain EOB SD/MC units of service data for Final Cost Report Reconciliation. These records should be maintained along with other records for cost report settlement and audit purposes.

Column A - Settlement Type
Enter the settlement type (CR, NR, TBS, ASO, MAA, MHS, and ISA) in Column A. Settlement type identifies the method used to determine reimbursement limit due to application of each program's rules and regulations or as part of a performance agreement between the Department and the county legal entities.

- **CR** Cost reimbursement method of reimbursement is based on actual cost.

- **NR** Negotiated Rate method of reimbursement is based on a negotiated rate approved by the State.



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

WORKSHEET FOR UNITS OF SERVICE AND REVENUE BY MODE AND SERVICE FUNCTION

FISCAL YEAR 2003 - 2004

MH 1901 SCHEDULE B (08/04)

Entity Name: 0

Entity Number:

Fiscal Year: 2003 - 2004

Settlement Types: 01 - Cost Reimburse; MAA - Medi-Cal Administrative Activities; MHS - Mental Health Specialty; 10B - Integrated Service Agency; ABX - Administrative Services Organization; CMW - Cal WORKS Services

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
					SDMC DATA			MEDICARE/MEDICAL CROSSOVER DATA			MEDICAL PATIENT AND OTHER PAYOR REVENUE		PHARMACY/NON-PHARMACY DATA					HEALTHY FAMILIES (HFP) DATA			
	Settlement Type	Mode	SC	Fiscal Units of Service	Units 07/01/03 - 09/30/03	Units 10/01/03 - 06/30/04	Total Units	Units 07/01/03 - 09/30/03	Units 10/01/03 - 06/30/04	Total Medicare/ SDMC Crossover Units	07/01/03 - 06/30/04	10/01/03 - 06/30/04	Units 07/01/03 - 09/30/03 (Children)	Units 10/01/03 - 06/30/04 (Children)	3rd Party Revenue (Children)	Units (Beh.Disab)	3rd Party Revenue (Beh.Disab)	Units 07/01/03 - 09/30/03	Units 10/01/03 - 06/30/04	3rd Party Revenue	Non-Medi-Cal Units
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
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79																					
80																					
81																					
82																					
83																					
84																					
TOTAL																					

HOME | MH1901_Schedule_A | MH1902 - MEDI-CAL ADJUSTMENTS TO COSTS | MH1942 - OTHER COSTS | MH1943 - CALCULATION OF PROGRAM COSTS

- **TBS** Therapeutic Behavioral Services (TBS) are individual or group providers, and organizational providers that contract with county Mental Health Plans (MHPs) to provide *TBS ONLY* services. These providers are not required to submit annual cost reports to the state. County Mental Health Plans (MHPs) should reimburse this provider type costs and report these costs to DMH as actual cost to the county under the county legal entity number (detailed cost report) in Program 2 – TBS costs. *(Note! cost reports from organizational providers that provide TBS ONLY services will not be accepted).*

- **ASO** Administrative Services Organization (ASO) method of reimbursement is actual cost to the county. Counties are allowed to claim actual costs for payments made to the fiscal intermediary for the provision of services and related administrative fees for children placed outside of the county.

- **MAA** Medi-Cal Administrative Activities (MAA) method of reimbursement is based on actual costs to the county for counties participating in mental health MAA. Participation includes submission of a claiming plan, state and federal level approval of a County Mental Health MAA Plan and the submission of invoices through DMH during the year. All MAA invoices must be submitted by the time the cost report is due, and, the units of service identified on the cost report must match the invoiced units. Please see your MAA Coordinator for additional participation requirements.

- **MHS** Mental Health Specialty (MHS) method of reimbursement is actual cost to the county. Counties are allowed to claim actual costs for payments made to Fee-For-Service individual or group providers for mental health specialty services.

- **ISA** Integrated Service Agency (ISA) method of reimbursement is based on actual costs to the county for payments made to the providers of ISA services.

- **CAW** California Work Opportunity and Responsibility to Kids (CalWORKS) program is to prepare clients for work and assist them to obtain and maintain employment so they can effectively support their families. Under CalWORKs, cash aid to families is time-limited and able-bodied adults in the families must meet certain work requirements to remain eligible. This program is administered by county welfare departments under the supervision of California Department of Social Services (CDSS).

Column B – Mode
Enter the Mode of Service

Column C – Service Function
Enter the Service Function

Column D – Total Units of Service
Enter the total units for each Service Function

Column E – SD/MC Units 7/1/03 - 9/30/03
Enter the total regular SD/MC units (from billing records) for each Medi-Cal service function for the period 7/1/03-9/30/03. Do not include Medicare/Medi-Cal crossover units or enhanced SD/MC units here.

Column F – SD/MC Units 10/1/03 - 6/30/04
Enter the total regular SD/MC units (from billing records) for each Medi-Cal service function for the period 10/1/02-6/30/03. Do not include Medicare/Medi-Cal crossover units or enhanced SD/MC units here.

Column G – Total SD/MC Units
No entry. This column sums Columns E and F.

Column H – Medicare/Medi-Cal Crossover Units 7/1/03 - 9/30/03
Enter the Medicare/Medi-Cal Crossover units by SF for the period 7/1/03-9/30/03.

Column I – Medicare/Medi-Cal Crossover Units 10/1/03 - 6/30/04
Enter the Medicare/Medi-Cal Crossover units by SF for the period 10/1/03-6/30/04.

Column J – Total Medicare/Medi-Cal Crossover Units
No Entry. This column sums Columns H and I.

Columns K & L – Third Party Revenue for Patient and Other Payors
Enter the 3rd party revenue received by the agency and attributed to regular SD/MC and Medicare/Medi-Cal crossover units of service (07/01/03 – 09/30/03) for each Service Function or Mode of Service. Revenue from Medicare should be included here.
Enter the 3rd party revenue received by the agency and attributed to regular SD/MC and Medicare/Medi-Cal crossover units of service (10/01/03 – 06/30/04) for each Service Function or Mode of Service. Medicare revenue should be included here.

Column M – Units of Service for Enhanced SD/MC (Children) 07/01/03 - 09/30/03
Enter the units of service for each service function for Enhanced SD/MC (Children) for the period 07/01/03 - 09/30/03.

Column N - Units of Service for Enhanced SD/MC (Children) 10/01/03 - 6/30/04
Enter the units of service for each service function for Enhanced SD/MC (Children) for the period 10/01/03 - 06/30/04.

Column O - 3RD Party Revenue Enhanced SD/MC (Children)
Enter 3rd Party Revenue collections for Enhanced SD/MC (Children) services for the entire year.

Column P – Units of Service for Enhanced SD/MC (Refugees)
Enter units of service for each service function for Enhanced SD/MC (Refugees) for the entire year. These are units of service that were billed through the SD/MC system using Aid Codes "01, 02, 08, or 0A."

Column Q - 3RD Party Revenue (Refugees)
Enter 3rd Party Revenue collections for refugees for the entire year.

Column R – Units of Service - Healthy Families (SED) 07/01/03 - 9/30/03
Enter units of service for each service function for Healthy Families for the period 07/01/03-09/30/03. These are units of service that were billed through the SD/MC system using Aid Codes *7X or 9H*.

Column S – Units of Service - Healthy Families (SED) 10/01/03 - 06/30/04
Enter units of service for each service function for Healthy Families for the period 10/01/03-06/30/04. These are units of service that were billed through the SD/MC system using Aid Codes *7X or 9H*.

Column T - 3RD Party Revenue Healthy Families (SED)
Enter 3rd Party Revenue collections for Healthy Families (SED).

Column U – Other Units

No entry. This column calculates the total units less all SD/MC units. Column ***U*** equals column ***D*** less columns ***G, J, M, N, P, R, and S***. If the aggregate of columns ***G, J, M, N, P, R*** and ***S*** are greater than column ***D*** you will get an error code in this column. You will need to identify and correct this before continuing.

MH 1901 Schedule C

Supporting Documentation For The Method Used To Allocate Total Cost To Mode Of Service And Service Function

The MH 1901 Schedule C is designed to automatically pull **direct service costs** for allocation from MH 1960 Line 18. The Settlement type, Mode and Service Functions, Total units of service are automatically populated from MH 1901 Schedule B. This worksheet is also designed to automatically distribute direct service costs to Modes and Service Functions through the application of any of the three approved allocation methods. The three allocation methods are: (1) Costs determined at the service function level; (2) Time study; and (3) Relative Value method. The calculations performed here automatically populate MH 1966, Programs 1 and 2. Selection of an "Allocation method" from the Allocation Box above will allow the distribution of direct service costs to Modes and Service Functions. For example, if you select SMA Rate as an allocation option from the Allocation Box, it means that this worksheet will perform a relative value calculation using information from MH 1901 Schedule A to allocate direct service costs to Modes and Service Functions on MH 1966 Program 1 or 2.

Allocation Methodology

1) **Costs Determined at Service Function Level**
   Some legal entities have the technology and reporting mechanisms to capture costs at the service function level. Legal entities with this capability should allocate costs in this manner.

2) **Time Study**
   The time study procedure used previously to allocate costs between modes of service can be used to allocate costs between service functions. To accomplish this, hours must be reported at the service function level rather than at the mode of service level. The percentage of total is calculated by dividing the costed hours for each service function by the total costed hours.

3) **Relative Value**
   Units of service/time multiplied by the legal entity's charge for each service function determines the relative value assigned to each service function. A legal entity's charge for each service function is: (1) the legal entity's published charge; (2) the legal entity's usual and customary charge; or (3) the legal entity's charge to the general public for providing services. The SMA rate for each service function may be substituted for the legal entity's charge. The relative value for each service function is divided by the sum of all relative values to determine the percentage of

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPORTING DOCUMENTATION FOR THE METHOD USED TO ALLOCATE TOTALS TO MODE OF SERVICE & SERVICE FUNCTION
MH 1901 SCHEDULE C (06/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

Entity Name: 0

Entity Number:

Fiscal Year: 2003 - 2004

Allocation
- ○ Rate for Allocation
- ○ SMA Rate
- ○ Published Charges
- ◉ Directly Allocated

COSTS TO BE ALLOCATED
Allowable Medi-Cal Costs (MH1960 Line 10, Col. C)

	A	B	C	D	E	F	G	H	I
						Allocation Basis			
	Settlement Type	Mode	SF	Total Units	Eligible Direct Cost	Directly Allocated Data	Relative Value	Allocation %	Allocated Cost
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
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75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
Totals									

HCME | MH1960 | MH1949_INST

Summary

Mode	Allocated Cost	Allocated %
5 10-19		0.00%
5 Other		0.00%
10		0.00%
15 Program_1		0.00%
45		0.00%
55		0.00%
80		0.00%
Total		0.00%

15 Program_2

Settlement Type	Allocated Cost
TBS	
ASO	
MHS	
FBG	
Total	

total for each service function. This method should be used by legal entities whose charges are established and updated annually based on the costs of providing the service. The relative value method cannot be used to allocate Mode 05, Service Functions 10 through 19 service costs according to the Department's Fiscal Audits Unit.

Allocation Method Option Box
Select an Allocation Method.

- **Rate for Allocation** - Select "Rate for Allocation" to use the relative value method based on the combined State Negotiated Rates and county non-Medi-Cal contract rates to allocate costs to modes and service functions. Do not select this option if you have not negotiated all your service functions for a Mode of Service. You can use this allocation method if there are Modes 45 and 60 costs to be allocated.

- **Statewide Maximum Allowable (SMA) Rate** - Select "SMA Rate" for relative value method of cost allocation based on SMAs, if there are SMA rates for all the Modes and Service Functions to be allocated.

- **Published Charges** - Select "Published Charge rate" for relative value method of cost allocation based on published charges, if you reported published charge rates for all the Modes and Service Functions.

- **Directly Allocated** - Select "directly allocated" option for the direct cost allocation method. This method can be used if costs were developed based on a time study or any other approved costing method.

Column A - Settlement Type
No entry. This column automatically populates from MH 1901 Schedule B, column A.

Column B – Mode
No Entry. This column automatically populates from MH 1901 Schedule B, column B.

Column C – Service Function
No Entry. This column automatically populates from MH 1901 Schedule B, column C.

Column D – Total Units
No Entry. This column extracts the information from MH 1901 Schedule B, column D.

Column E – Eligible Direct Cost
Enter costs associated with TBS, ASO, MHS, ISA, MAA and CAW here. These costs except for MAA are reimbursed on MH 1966 program II based on actual costs to the county.

Column F – Directly Allocated Cost
Enter amount for direct allocation to each Service function on MH 1966 Program 1 here. In order to use this column for direct allocation, you must select "Directly Allocated" option from the allocation method selection box. Do not report amounts associated with TBS, MAA, ASO, ISA, MHS and CAW on this column.

Column G – Relative Value
No entry. This column computes the relative value using the selected allocation base. Relative value is the product of multiplying negotiated rate, SMA or published charges by the service function total units of service. For example, if Published Charges is the selected allocation base from the "Allocation Method" option box, the amount generated and placed on Column G will be the product of the published charge rate from MH 1901 Schedule A published charge column, and the total units reported on MH 1901 Schedule C, Column D for each service function.

Column H – Allocation Percentage
No entry. This column computes the allocation percentages for each service function. This is achieved by dividing each service function relative value statistics by the aggregate of all the service functions relative value statistics.

Column I – Allocated Cost
No entry. This column computes the allocated cost for each service function. Allocated Cost is the product of Column **H** and MH 1960, Line 18 minus Column E total. Total direct service costs for allocation includes Eligible Direct Cost from Column **E.**

NOTE: If data is entered on Column E – Eligible Direct Cost and Column F – Directly Allocated Costs, the sum of Columns E and F **MUST** equal the amount shown on Column I.

MH 1960

Calculation of Program Costs

The purpose of MH 1960 is to adjust legal entity costs for Medi-Cal principles of reimbursement, identify the adjusted costs applicable to administration, utilization review, research and evaluation, Medi-Cal Administrative Activities (MAA), and direct service modes of service or cost centers.

Line 1 - Mental Health Expenditure
County legal entities should report total gross expenditures for county mental health department or division from the county auditor-controller's report. Amount should include all inter/intra fund transfers and contra entries should be reported as gross expenditures prior to applying revenues. Expenditures should include Healthy Families and Enhanced Medi-Cal funds. The amount on Line 1, Column C should match the total on the summary page of the auditor-controller's report, or the county should maintain work papers that reconcile the amount reported on Line 1, Column C to the auditor-controller's report. Contract provider legal entities should report total gross expenditures from their trial balance.

Column A – Enter the mental health Salaries and Benefits expenditures.
Column B – Enter all other mental health expenditures.
Column C – No Entry. This column sums Columns A and B on Line 1.

Line 2 - Encumbrances
Add encumbrances incurred by the legal entity during the cost report fiscal year not reported on Line 1, and subtract encumbrances included in Line 1 not applicable to the cost report fiscal year.

Column A – Enter the Salaries and Benefits encumbrances for the fiscal year.
Column B – Enter the Other encumbrances for the fiscal year.
Column C – No Entry. This column extracts from Columns A and B.

Line 3 - Less: Payments to Contract Providers (County Only)
Payments to contract provider legal entities include all interim payments to providers with which the county has a service contract. This does not include payments to hospitals operated by other county departments. Payments for fee-for-service vendor contracts should not be included on this line. Most county legal entities will not record the FFS/MC payments in their auditor-controller report because these payments are pass-through funds to the hospital. These payments would not be included on Line 1 or Line 3. **If payments to FFS/MC**

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (06/04) — FISCAL YEAR 2003 - 2004

County: 0
County Code:

	Legal Entity: / Legal Entity Number:	A Salaries and Benefits	B Other	C Total Costs
1	Mental Health Expenditures			
2	Encumbrances			
3	Less Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments			
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			
19	Total Costs - Lines 9 through 18			

Crosscheck
0 OK
0 OK

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hospitals contracted under inpatient consolidation **are included on Line 1**, these expenditures should be included on this line in order to reduce total mental health expenditures by the FFS/MC amount.

Column B – Enter the payments made to contract provider legal entities. You are reducing the cost so make sure you use a negative (-) sign.
Column C – No Entry. This column extracts from Columns A and B.

Attach a support schedule detailing the contract provider legal entity name and number or one entry for the Fee-for-Service/Medi-Cal (FFS/MC) hospitals and the amounts of the payments.

Line 4 - Other Adjustments
No entry. Information for this line automatically references MH 1962, Columns A, B and C, Line 20.

Column A – No entry , Salary and Benefits automatically points to MH 1962 Column A, Line 20.
Column B – No entry, adjustments to cost other than Salary and Benefits automatically points to MH 1962 Column B, Line 20.
Column C automatically points to the sum of Columns A & B.

Line 5 - Total Costs Before Medi-Cal Adjustments
Column A, B and C – No Entry. This line is the sum of Lines 1 through 4.

Line 6 - Medi-Cal Adjustments
No Entry. The total Medi-Cal Adjustment is extracted from Line 20 of MH 1961 in Column C. Refer to Center for Medicare and Medicaid Services (CMS) Publication 15, Provider Reimbursement Manual (PRM) Parts I & II for further explanation of Medi-Cal allowable and non-allowable costs. Note that treatment of depreciation under Medi-Cal is different than under "realignment" without Medi-Cal. Medi-Cal adjustments can be either additions or subtractions to total cost, depending on the types of adjustments. For example, most counties expense equipment as purchased. Medi-Cal principles dictate that the purchase of equipment should be depreciated over the life of the asset, thereby reducing the allowable costs in the year of acquisition, and increasing allowable costs in subsequent years.

Line 7 – Managed Care Consolidation. Hospital Inpatient and Outpatient Consolidation (Community Services-Managed Care) - <u>County Only</u>
County legal entities are to enter the "Other Mental Health Services" expenditures funded through Community Services - Managed Care allocation (Line 8 and Line 9 of MH 1994) if not included in Line 1. Rollover of FY 2002-2003 managed care funds expended for Other Mental Health Services (Line 2 of MH 1994) should also be included here, if not included in Line 1.

Column C - Enter the expenditures funded through Community Services and the rollover FY 2002-03 managed care funds expended for Other Mental Health Services if they were not included in Line 1.

Line 8 - Allowable Costs for Allocation
Column C – No Entry. This line is the sum of Lines 5, 6 and 7.

The allowable costs on Line 8 are to be allocated among administrative cost centers, utilization review cost centers, research and evaluation, direct services and MAA.

Lines 9 through 12 - Administrative Cost Centers – County Only
County legal entities should report administrative costs on Lines 9, 10 and 11 in Column C. These costs are summed on Line 12 (No entry required on Line 12). Administrative costs should be apportioned between Line 9 (SD/MC including Inpatient FFS/MC), Line 10 Healthy Families, and Line 11 (non-SD/MC) using: (1) the percentage of Medi-Cal recipients in the population served by the county; (2) relative values based on units and published charges; or (3) gross costs of each program. Follow the instructions in the *<u>Medi-Cal Administrative Activities (MAA) Instruction Manual</u>* for guidance on how to determine the percentage of

Medi-Cal recipients. Refer to instructions for MH 1901 Schedule C if relative value is the method chosen.

Lines 13 through 16 - Utilization Review Costs – County Only
County legal entities should report utilization review costs on Lines 13 through 16 in column C if the county legal entity does not bill the *MAA* program for utilization review activities. County legal entities that do not claim utilization review activities through the *MAA* program should classify utilization review costs into Skilled Professional Medical Personnel (Line 13), Other SD/MC Utilization Review (Line 14), and non-SD/MC Utilization Review (Line 15). Amount reported on Line 13 is reimbursed at the enhanced rate (75 percent FFP). Documentation supporting the amount on Line 13 must be maintained by the county legal entity. *MAA Instruction Manual* provides a detailed discussion of how to identify Skilled Professional Medical Personnel.

If the county performs utilization review of all services regardless of client Medi-Cal eligibility, a portion of the utilization review cost should be reported on Line 15. These costs are summed on Line 16 (No entry required on Line 16).

Line 17 - Research and Evaluation
County legal entities should enter research and evaluation costs on Line 17. Research includes costs for centralized activities under the direction of the Local Mental Health Director designed to increase the scientific knowledge and understanding of the nature, cause, prevention, and treatment of mental, emotional, or behavioral disorders. Evaluation includes the cost of scientific studies regarding the effectiveness and efficiency of specific mental health programs in which goals are clearly defined and achieved in measurable terms. Line 17 should not include Medi-Cal reimbursable costs. Costs of studies, analyses, surveys, and related activities aimed at improving and making provider administration and operation more efficient are not considered research costs and should not be reported on Line 17.

Line 18 - Mode Costs (Direct Service and MAA) – County Only
All legal entities must enter the direct service and MAA costs on Line 18, Column C. This includes all direct costs of providing mental health services and all MAA costs.

Line 19 - Total Costs - Lines 9 through 18
No Entry. Line 19 is the sum of Lines 12, 16, 17 and 18. The total amount on Line 19 should equal the amount on Line 8. Any difference between the two amounts should be corrected before proceeding.

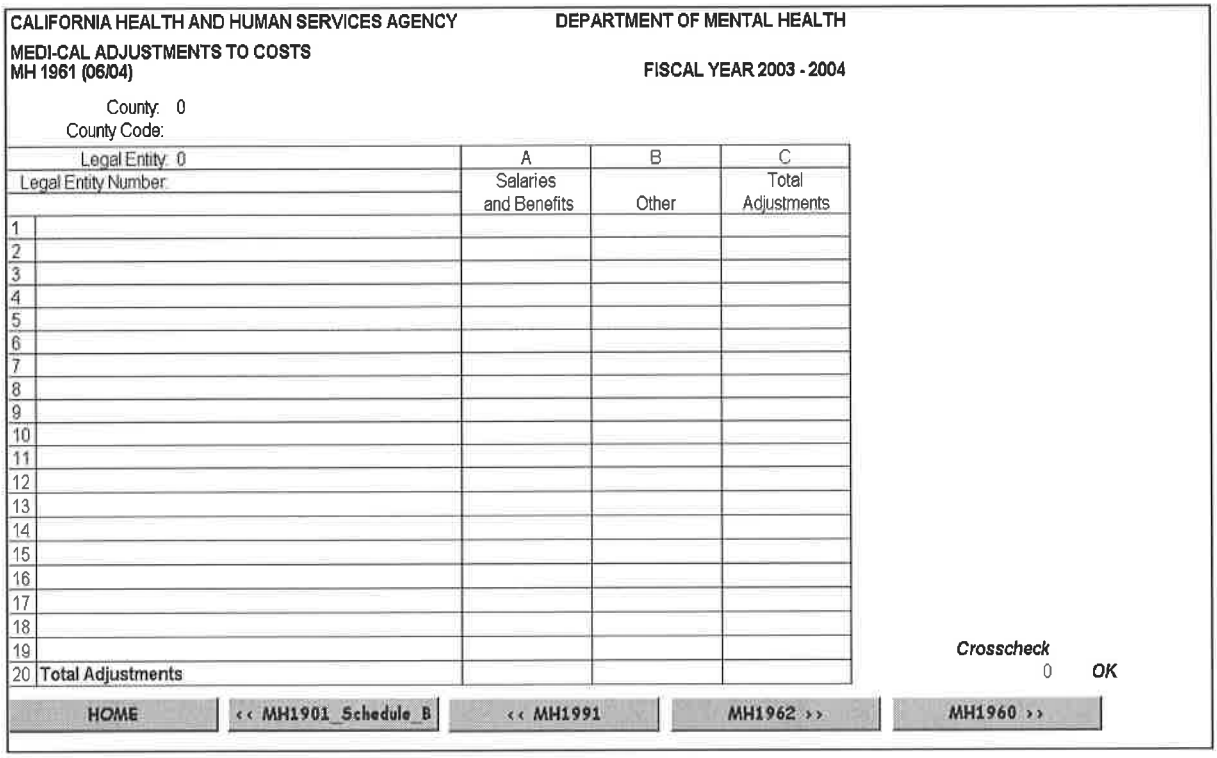
MH 1961

Medi-Cal Adjustments to Costs

The purpose of MH 1961 is to calculate adjustments to costs for Medi-Cal and Medicare principles of allowable costs. Adjustments identified on this form are transferred to MH 1960 Line 6. Refer to Center for Medicare and Medicaid Services (CMS) Publication 15, Provider Reimbursement Manual (PRM) Parts I & II for further explanation of Medi-Cal allowable and non-allowable costs.

Lines 1 through 19
Enter all applicable adjustments to costs for Medi-Cal and Medicare principles of allowable costs. Column C calculates the sum of Columns A and B.

Line 20 - Total Adjustments
No Entry - sum of Lines 1 through 19 for each column. The amount on Column C, Line 20 will be entered on MH 1960, Column C, Line 6.



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH

MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (06/04) — FISCAL YEAR 2003 - 2004

County: 0
County Code:

	Legal Entity: 0 Legal Entity Number:	A Salaries and Benefits	B Other	C Total Adjustments
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments			

Crosscheck 0 *OK*

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MH 1962

Other Adjustments

The purpose of MH 1962 is to provide Other Adjustments detail information for each activity. Information entered here will automatically transfer to MH 1960 line 4, Columns A, B and C.

Add or subtract any other adjustments to costs the legal entity might have. For example, if the amount reported on Line 1 from the county auditor-controller's report includes the costs of the county substance abuse division, the costs of the substance abuse division would be deducted on Line 4. Also, if the COWCAP A-87 (county overhead) costs are not included in the county auditor-controller's report, these costs would be added on Line 4. Audit adjustments also should be included on Line 4. Other situations that are unique for individual legal entities should be addressed on Line 4.

Lines 1 through 19
Enter all other adjustments to costs on Columns A and B for Lines 1 through 19. Column C calculates the sum of Columns A and B.

Line 20 - Total Adjustments
No Entry - sum of Lines 1 through 19 for each column. The amount on Column C, Line 20 will be entered on MH 1960, Column C, Line 4.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS
MH 1962 (06/04)

FISCAL YEAR 2003 - 2004

County: 0
County Code:

Legal Entity: 0
Legal Entity Number:

		A Salaries and Benefits	B Other	C Total Adjustments
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments			

Crosscheck
0 OK

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MH 1964

Allocation of Costs to Modes of Service

The purpose of MH 1964 is to distribute mode costs to various modes of service, including MAA. ***See Appendix F for mode of service information.***

Line 1 - Mode Costs from MH 1960 (Direct Service and MAA)
No Entry. Pulls the direct service costs from Line 18 of MH 1960.

Lines 2 through 8 - Modes
No entry. The costs for each mode of services are extracted from MH 1901 Schedule C, Column I.

Line 9 - Total - Lines 2 through 8
No entry. This line sums Lines 2 through 8. The amount on Line 9 should equal the amount on Line 1. Any difference between the two amounts should be corrected before proceeding.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — **DEPARTMENT OF MENTAL HEALTH**

ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (06/04) — **FISCAL YEAR 2003 - 2004**

County: 0
County Code:

	Legal Entity: 0	A
	Legal Entity Number:	Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	

Crosscheck OK

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MH 1966 Program 1 and Program 2

Allocation of Costs to Service Functions – Mode Total

MH 1966, Program 1 and Program 2 distribute modes of service costs to the service function level. Program 2 accounts for pass-through-costs incurred by fee-for-service contract providers, TBS-only contract providers, non-organizational mental health specialty providers MHS, ASO etc. *Service functions are listed in the CR/DC system format chart (Appendix F).* These forms also determine aggregate SD/MC, Medicare/Medi-Cal crossover costs, enhanced SD/MC costs, Healthy Families costs, published charges, Statewide Maximum Allowable (SMA) amounts for SD/MC, and negotiated rate amounts for each mode of service. MH 1966 Forms for Modes 45 and 60 are simplified from the other MH 1966 forms and determine non-Medi-Cal costs for each mode of service including Medi-Cal non-reimbursable Modes 45 and 60. MH 1966 for Mode 55 is also simplified from other MH 1966 forms and identifies the Medi-Cal Administrative Activities (MAA) costs for those participating in the MAA program.

MH 1966 fills in automatically from MH 1901 Schedules A, B, and C. Separate MH 1966 forms are automatically completed for each mode of service.

Line 1 - Allocation Percentage
No entry. The allocation percentage is determined by taking the Total Allocated Cost for each service function from MH 1901 Schedule C divided by the Total Allocated Cost for the respective Mode of the above service functions.

Line 2 - Total Units
No entry. This field fills in automatically from MH 1901 Schedule C, Column D.

Line 3 - Gross Cost
No entry. This field fills in automatically from MH 1901 Schedule C, Column I. The distribution of the amount on Line 3, Column A, to the appropriate service functions fills in automatically from MH 1901 Schedule C, starting in Column B.

Line 4 - Cost per Unit
No entry. Starting from Column B, Line 3 is automatically divided by Line 2 for each service function level.

Line 5 - SMA per Unit
No entry. Starting in Column B, this field fills in automatically from MH 1901 Schedule A, Column C.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH — PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL — DETAIL COST REPORT — FISCAL YEAR 2003 - 2004

MH 1966 (06/04)

County: 0
County Code:
Legal Entity: 0
Legal Entity Number:
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
1	Allocation Percentage								
2	Total Units								
3	Gross Cost								
4	Cost per Unit								
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03							
8A		10/01/03 - 06/30/04							
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03							
13A		10/01/03 - 06/30/04							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03							
14A		10/01/03 - 06/30/04							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		07/01/03 - 09/30/03							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs								

Line 6 - Published Charge per Unit

No entry. Starting in column B, this field fills in automatically from MH 1901 Schedule A, Column E. See MH 1901 Schedule A instruction for more information.

Line 7 - Negotiated Rate/Cost per Unit

No entry. If applicable, the rate negotiated between the local mental health agency and the legal entity and approved by the state (DMH) for each SD/MC service function fills in automatically from MH 1901 Schedule A, Column D. If the legal entity has a mixture of service function categories with and without Negotiated Rates, this line will fill in with either the NR or the Cost per unit. This is done so that when these amounts are aggregated on MH 1968, the data are not skewed.

Line 8 - Medi-Cal Units (July 1, 2003 through September 30, 2003)
No entry. Starting in Column B, Medi-Cal units (from billing records) for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column E. This field identifies only units for the first quarter of the fiscal year. Do not include Medicare/Medi-Cal crossover or enhanced SD/MC units.

Line 8A - Medi-Cal Units (October 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Medi-Cal units (from billing records) for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column F. This field identifies only units for the second, third, and fourth quarters of the fiscal year. Do not include Medicare/Medi-Cal crossover or enhanced SD/MC units.

Line 9 - Medicare/Medi-Cal Crossover Units
(July 1, 2003 through September 30, 2003)
No entry. Starting in Column B, Medicare/Medi-Cal crossover units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column H. This field identifies only units for the first quarter of the fiscal year.

Line 9A - Medicare/Medi-Cal Crossover Units
(October 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Medicare/Medi-Cal crossover units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column I. This field identifies only units for the second, third, and fourth quarters of the fiscal year.

Line 10 - Enhanced SD/MC (Children) Units
(July 1, 2003 through September 30, 2003)
No entry. Starting in Column B, Enhanced SD/MC (Children) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column M for the specified time period.

Line 10A – Enhanced SD/MC (Children) Units
(October 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Enhanced SD/MC (Children) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column N for the specified time period.

Line 10B - Enhanced SD/MC (Refugees) Units
(July 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Enhanced SD/MC (Refugees) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column P.

Line 11 – Healthy Families (SED) Units (July 1, 2003 through September 30, 2003)
No entry. Starting in Column B, Healthy Families units for each Healthy Families service function fills in automatically from MH 1901 Schedule B, Column R for the specified time period.

Line 11A – Healthy Families (SED) Units (October 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Healthy Families units for each Healthy Families service function fills in automatically from MH 1901 Schedule B, Column S for the specified time period.

Line 12 - Non-Medi-Cal Units
No entry. Starting in Column B, Non-Medi-Cal units for each service function fills in automatically from MH 1901 Schedule B, Column U.

Line 13 - Medi-Cal Costs (July 1, 2003 through September 30, 2003)
No entry. Starting in Column B, Line 4 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 13.

Line 13A - Medi-Cal Costs (October 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Line 4 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 13A.

Line 14 - Medi-Cal SMA Upper Limits (July 1, 2003 through September 30, 2003)
No entry. Starting in Column B, Line 5 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 14.

Line 14A - Medi-Cal SMA Upper Limits (October 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 14A.

Line 15 - Medi-Cal Published Charges (July 1, 2003 through September 30, 2003)
No entry. Starting in Column B, Line 6 is multiplied by Line 8 for each SD/MC service function. The products of total published charges computed for all service functions are summed up automatically on Column A, Line 15.

Line 15A - Medi-Cal Published Charges (October 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Line 6 is multiplied by Line 8A for each SD/MC service function. The products of total published charges computed for all service functions are summed up automatically on Column A, Line 15A.

Line 16 - Medi-Cal Negotiated Rates (July 1, 2003 through September 30, 2003)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 16.

Line 16A - Medi-Cal Negotiated Rates (October 1, 2003 through June 30, 2004)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 16.

Line 17 - Medicare/Medi-Cal Crossover Costs
(July 1, 2003 through September 30, 2003)
No entry. If applicable, starting in Column B, Line 4 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 17.

Line 17A - Medicare/Medi-Cal Crossover Costs
(October 1, 2003 through June 30, 2004)
No entry. If applicable, starting in Column B, Line 4 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 17A.

Line 18 - Medicare/Medi-Cal Crossover SMA Upper Limits
(July 1, 2003 through September 30, 2003)
No entry. Starting in Column B, Line 5 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 18.

Line 18A - Medicare/Medi-Cal Crossover SMA Upper Limits
(October 1, 2003 through June 30, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 18A.

Line 19 - Medicare/Medi-Cal Crossover Published Charges
(July 1, 2003 through September 30, 2003)
No entry. If applicable, starting in Column B, Line 6 is multiplied by Line 9 for each SD/MC service function. The products of total published charges for all service functions computed are summed up on Column A, Line 19.

Line 19A - Medicare/Medi-Cal Crossover Published Charges (October 1, 2003 through June 30, 2004)
No entry. If applicable, starting in Column B, Line 6 is multiplied by Line 9A for each SD/MC service function. The products of total published charges for all service functions computed are summed up on Column A, Line 19A.

Line 20 - Medicare/Medi-Cal Crossover Negotiated Rates (July 1, 2003 through September 30, 2003)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 20.

Line 20A - Medicare/Medi-Cal Crossover Negotiated Rates (October 1, 2003 through June 30, 2004)
No entry. If applicable, starting in Column B Line 7 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 20A.

Line 21 – Enhanced SD/MC (Children) Costs (July 1, 2003 – September 30, 2003)
No entry. Starting in Column B, Line 4 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 21.

Line 21A – Enhanced SD/MC (Children) Costs (October 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 4 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 21A.

Line 22 – Enhanced SD/MC (Children) SMA Upper Limits (July 1, 2003 – September 30, 2003)
No entry. Starting in Column B, Line 5 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 22.

Line 22A – Enhanced SD/MC (Children) SMA Upper Limits (October 1, 2003 – June 1, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 22A.

Line 23 – Enhanced SD/MC (Children) Published Charges (July 1, 2003 – September 30, 2003)
No entry. Starting in Column B, Line 6 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 23.

Line 23A – Enhanced SD/MC (Children) Published Charges (October 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 6 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 23A.

Line 24 – Enhanced SD/MC (Children) Negotiated Rates (July 1, 2003 – September 30, 2003)
No entry. Starting in Column B, Line 7 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 24.

Line 24A – Enhanced SD/MC (Children) Negotiated Rates (October 1, 2003 – June 1, 2004)
No entry. Starting in Column B, Line 7 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 24A.

Line 25 – Enhanced SD/MC (Refugees) Costs (July 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 4 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 25.

Line 26 - Enhanced SD/MC (Refugees) SMA Upper Limits (July 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 26.

Line 27 - Enhanced SD/MC (Refugees) Published Charges (July 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 6 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 27.

Line 28 – Enhanced SD/MC (Refugees) Negotiated Rates
(July 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 7 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 28.

Line 29 – Healthy Families Costs
(July 1, 2003 – September 30, 2003)
No entry. Starting in Column B, Line 4 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 29.

Line 29A – Healthy Families Costs
(October 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 4 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 29A.

Line 30 – Healthy Families SMA Upper Limits
(July 1, 2003 – September 30, 2003)
No entry. Starting in Column B, Line 5 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 30.

Line 30A – Healthy Families SMA Upper Limits
(October 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 30A.

Line 31 – Healthy Families Published Charges
(July 1, 2003 – September 30, 2003)
No entry. Starting in Column B, Line 6 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 31.

Line 31A – Healthy Families Published Charges
(October 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 6 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 31A.

Line 32 – Healthy Families Negotiated Rates
(July 1, 2003 – September 30, 2003)
No entry. Starting in Column B, Line 7 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 32.

Line 32A – Healthy Families Negotiated Rates
(October 1, 2003 – June 30, 2004)
No entry. Starting in Column B, Line 7 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 32A.

Line 33 – Non-Medi-Cal Costs
No entry. Starting in Column B, Line the result of line 3 minus the sum of Lines (13, 13A, 17, 17A, 21, 21A, 25, 29, 29A) is entered here. The amounts for all service functions are summed up in Column A, Line 33.

MH 1966 Mode 05, Service Function 19

Hospital Inpatient

You will be prompted to fill out MH 1991 if you report Mode 05, SF 19. The SMA rate for this service function does not include Physician and Ancillary service costs. The intent of this procedure is to ensure that Physician and Ancillary costs related to these Hospital Administrative Days are included in the comparison of the costs, SMA, published charges, and negotiated rates (if applicable). Legal entities with hospital administrative days should complete MH 1991 for the purpose of grossing up of SMA to include physician and ancillary costs. Note: You will need to complete the MH 1991 even if you do not have any physician and ancillary costs. The SMA costs are pulled directly from the MH 1991.

Upon Completion of Form MH 1991, MH 1966 for Mode 05, Service Function 19 fills in automatically from MH 1901 Schedules A, B and C, and MH 1991:

Lines 1 through 5
No entry. These fields fill in automatically from MH 1901 Schedules B and C. Note that Line 3 should include physician and ancillary costs related to patients on administrative day status (costs are limited to those claimable under Section 51511(c), Title 22 of the California Code of Regulations).

Lines 6, 8, 8A, 13, and 13A
No entry. Lines 6, 8 and 8A fill in automatically from MH 1901 Schedule B. Lines 13 and 13A automatically compute.

Line 7 – Negotiated Rate/Cost per unit
No entry. Mode 05, Service Function 19 has no Negotiated Rate. If the legal entity has a mixture of service function categories with and without Negotiated Rates, this line will fill in with either the NR or the Cost per unit. This is done so that when these amounts are aggregated on MH 1968, the data are not skewed.

Lines 9, 9A and 17, 17A through 20, 20A
These lines do not apply to this service function and should be left blank. Administrative Days cannot have crossover units because Medicare will not pay for those beds.

Line 12 – Non-Medi-Cal Units
No entry. This field fills in automatically from MH 1901 Schedule B.

Line 13/13A – Medi-Cal Costs
No entry. This field computes Line 4 multiplied by Line 8 (Line 8a).

Line 14/14A
No entry. These fields include physician and ancillary costs. It computes automatically by referencing MH 1991, Column I (Physician costs + Ancillary costs).

Line 15/15A – Medi-Cal Published Charges
No entry. These fields automatically compute. The fields are the products of multiplying Line 6 by Line 8 (Line 8a). The published charge should include physician and ancillary costs,

Line 16/16A – Medi-Cal Negotiated Rates
No entry. Mode 05, Service Function 19 cannot have a negotiated rate, but if the Legal Entity has a mixture of service function categories with and without negotiated rates, this line will fill in the Lower of Cost, SMA with Physician and Ancillary or Charges. This is done so that when these amounts are aggregated on the MH 1968, data are not skewed.

Line 22/22A – Enhanced SD/MC (Children) SMA Upper Limits
No entry. Line 5 is multiplied by Line 10/10A for each Mode 5, Service Function 19 entry. In addition, the physician and ancillary costs identified in MH 1991 for the specific time period and settlement group (Children EMC) are added to amounts that are automatically entered here.

Line 26 – Enhanced SD/MC (Refugees) SMA Upper Limits
No entry. Line 5 is multiplied by Line 10B for each Mode 5, Service Function 19 entry. In addition, the physician and ancillary costs identified in MH 1991 for the specific time period and settlement group (Refugees EMC) are added to amounts that are automatically entered here.

Line 30/30A – Healthy Families (SED) SMA Upper Limits
No entry. Line 5 is multiplied by Line 11/11A for each mode 5, service function 19 entry. In addition, the physician and ancillary costs identified in MH 1991 for the specific time period and settlement group (Healthy Families) are added to amounts that are automatically entered here.

Line 33 – Non-Medi-Cal Costs
Line 3 minus the sum of Lines (13,13A, 21, 21A, 25, 29, and 29A).

MH 1966 Modes 45 and 60

Outreach and Support

Mode 45 (Outreach) and Mode 60 (Support) services are non-Medi-Cal reimbursable. For these modes, the format is simpler and only consists of six lines. MH 1966 for Modes 45 and 60 fills in automatically from MH 1901 Schedules A, B and C.

Lines 1 through 3
No entry. These fields fill in automatically from MH 1901 Schedules B and C.

Line 4 – Cost per Unit
No entry. Starting from Column B, Line 3 is divided by Line 2 for each service function level.

Line 5 – Non-Medi-Cal Units
No entry. Starting in Column B, non Medi-Cal units for each service function fills in from Line 2.

Line 6
No entry. Starting in Column B, non Medi-Cal costs for each service function fills in from Line 3.

MH 1966 Mode 55

Medi-Cal Administrative Activities (MAA)

MH 1966 for Mode 55 is for Medi-Cal Administrative Activities (MAA) and is a simplified MH 1966 format consisting of five lines. MH 1966 for Mode 55 fills in automatically from MH 1901 Schedules A, B and C.

Lines 1 through 3
No entry. These fields fill in automatically from MH 1901 Schedules B and C.

Line 4 – Cost per Unit
No entry. Starting from Column B, Line 3 is divided by Line 2 for each service function level.

Line 5 – Non-Medi-Cal Units
No entry. Starting in Column B, non Medi-Cal units for each service function fills in by taking Line 3, Column A of this form and subtracting MH 1968, Line 35, Column D.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

MH 1966 (06/04) — FISCAL YEAR 2003 - 2004

County: 0
County Code:

Legal Entity: 0		A	B	C	D	E	F	G
Legal Entity Number:			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities		Mode Total						
1	Allocation Percentage							
2	Total Units							
3	Total Expenditures							
4	Cost per Unit							
5	Non-Medi-Cal Costs							

MH 1968

Determination of SD/MC Direct Services and MAA Reimbursement

The objective of MH 1968 is to determine the net SD/MC and Healthy Families direct service reimbursement (FFP and State Match) for inpatient and outpatient services as well as Medi-Cal Administrative Activities (MAA) reimbursement. MAA service function expenditures are combined on MH 1968.

Nominal Fee Provider

Determination of Nominal Fee status is the first step in the cost report settlement process, before application of reimbursement limit (42 CFR 413.13). Legal entities with significant portion of low-income patients will be required to complete an optional form MH 1969 Nominal Fee Provider Determination prior to completion of MH 1968. Nominal fee providers' reimbursement is limited to the lower of actual Cost or SMA.

Determination of Cost Settlement Process

Cost settlement process is based on the application of the Lower of Cost or Charges (LCC) cost reimbursement principles. Pursuant to cost reimbursement rules, the application of LCC will be based on the aggregate cost of all outpatient services. Healthy Families follows SD/MC settlement technique and process.

Column K – Total Outpatient

No entry. This column sums Column I - total Outpatient excluding Program 2 and Column J (Mode 15, Program 2).

Line 1 - Medi-Cal Costs
(July 1, 2003 through September 30, 2003)

No entry. The total cost of providing services to regular (excludes enhanced and Medicare crossovers) Medi-Cal patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 13 of MH 1966 for the applicable modes. Note that costs reported on Line 1 are for services provided to Medi-Cal patients only and are not gross costs from Line 3 of MH 1966. The sum of Columns F through H calculates automatically in Column I, Line 1 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 1A - Medi-Cal Costs
(October 1, 2003 through June 30, 2004)
No entry. The total cost of providing services to regular (excludes enhanced and Medicare crossovers) Medi-Cal patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 13A of MH 1966 for the applicable modes. Note that costs reported in Line 1A are for services provided to Medi-Cal patients only and are not gross costs from Line 3 of MH 1966. The sum of Columns F through H calculates automatically in Column I, Line 1A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 2 - Medi-Cal SMA Upper Limits
(July 1, 2003 through September 30, 2003)
No entry. The Medi-Cal SMA Upper Limits for each mode of service in Columns E through H and J fills in automatically from Column A, Line 14 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 2.

Line 2A - Medi-Cal SMA Upper Limits
(October 1, 2003 through June 30, 2004)
No entry. Medi-Cal SMA Upper Limits for each mode of service in Columns E through H and J fills in automatically from Column A, Line 14A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 2A.

Line 3 - Medi-Cal Published Charges
(July 1, 2003 through September 30, 2003)
No entry. Medi-Cal Published Charges for each mode of service in Columns E through H and J fills in automatically from Column A, Line 15 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 3.

Line 3A - Medi-Cal Published Charges
(October 1, 2003 through June 30, 2004)
No entry. Medi-Cal Published Charges for each mode of service in Columns E through H and J fills in automatically from Column A, Line 15A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 3A.

Line 4 - Medi-Cal Negotiated Rates
(July 1, 2003 through September 30, 2003)
If applicable, Medi-Cal Negotiated Rates for each mode of service in Columns E through H and J fills in automatically from Column A, Line 16 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 4.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1969 (06/04)

FISCAL YEAR 2003 - 2004

County: 0
County Code:
Legal Entity: 0
Legal Entity Number:

			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient				Total Outpatient		Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 21-39	S. F.'s 21-29		Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Exclude Program (2)	Mode 15 Program (2)	
1	Medi-Cal Costs	07/01/03 - 09/30/03											
1A		10/01/03 - 06/30/04											
2	Medi-Cal SMA	07/01/03 - 09/30/03											
2A		10/01/03 - 06/30/04											
3	Medi-Cal P. C.	07/01/03 - 09/30/03											
3A		10/01/03 - 06/30/04											
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03											
5A		10/01/03 - 06/30/04											
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03											
6A		10/01/03 - 06/30/04											
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03											
7A		10/01/03 - 06/30/04											
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03											
8A		10/01/03 - 06/30/04											
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03											
10A		10/01/03 - 06/30/04											
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03											
11A		10/01/03 - 06/30/04											
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03											
12A		10/01/03 - 06/30/04											
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03											
13A		10/01/03 - 06/30/04											
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03											
14A		10/01/03 - 06/30/04											
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03											
16A		10/01/03 - 06/30/04											
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03											
21A	(Excludes Refugees)	10/01/03 - 06/30/04											
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03											
23A		10/01/03 - 06/30/04											
24	Healthy Families SMA	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Healthy Families P. C.	07/01/03 - 09/30/03											
25A		10/01/03 - 06/30/04											
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03											
27A		10/01/03 - 06/30/04											
	Less: Patient and Other Payor Revenues												
28	SD/MC + Crossover Revenues	07/01/03 - 09/30/03											
28A		10/01/03 - 06/30/04											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03											
35A		10/01/03 - 06/30/04											
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03											
37A		10/01/03 - 06/30/04											
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

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Line 4A - Medi-Cal Negotiated Rates
(October 1, 2003 through June 30, 2004)
If applicable, Medi-Cal Negotiated Rates for each mode of service in Columns E through H and J fills in automatically from Column A, Line 16A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 4A.

Line 5 - Medi-Cal Gross Reimbursement
(July 1, 2003 – September 30, 2003)
Legal entities fall into one of four categories based on type of reimbursement system and qualification as nominal fee providers. Table 1, presents the four categories of legal entities and lines from MH 1968 that should be compared. Automatically, the lowest amount from lines being compared is selected and entered on this line. Inpatient reimbursement and outpatient reimbursement are determined independently in Columns E and I. Column J consists of Program 2 costs that are to be reimbursed to the county at county actual cost as long as the aggregate cost per unit of service is below the SMA. Column J for this line is automatically computed by taking the lower of the Cost line or the SMA line (see Table 2).

Line 5A - Medi-Cal Gross Reimbursement
(October 1, 2003 – June 1, 2004)
Legal entities fall into one of four categories based on type of reimbursement system and qualification as nominal fee providers. Table 1, presents the four categories of legal entities and lines from MH 1968 that should be compared. Automatically, the lowest amount from lines being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J consists of Program 2 costs that are to be reimbursed to the county at actual cost as long as the aggregate cost per unit of service is below the SMA. Column J for this line is automatically computed by taking the lower of the Cost line or the SMA line (see Table 2).

Table 1
Lines for Comparison

Legal Entity Classifications	Reimbursement Method	Lowest of Lines
Cost-Based Reimbursement		
1. Nominal Fee Provider	Cost - or - SMA	1 + 1A + 6 + 6A + 12 + 12A + 17 - or - 2 + 2A + 7 + 7A + 13 + 13A + 18
2. Not a Nominal Fee Provider	Cost - or - SMA - or - Published Charges	1 + 1A + 6 + 6A + 12 + 12A + 17 - or - 2 + 2A + 7 + 7A + 13 + 13A + 18 - or - 3 + 3A + 8 + 8A + 14 + 14A + 19
Negotiated Rate Reimbursement		
3. Nominal Fee Provider	SMA - or - Negotiated Rates	2 + 2A +7 + 7A + 13 + 13A + 18 - or - 4 + 4A + 9 + 9A + 15 + 15A + 20
4. Not a Nominal Fee Provider	SMA - or - Published Charges - or - Negotiated Rates	2 + 2A + 7 + 7A + 13 + 13A + 18 - or - 3 + 3A + 8 + 8A + 14 + 14A + 19 - or - 4 + 4A + 9 + 9A + 15 + 15A + 20

Line 6 - Medicare/Medi-Cal Crossover Costs
(July 1, 2003 – September 30, 2003)
No entry. The total cost of providing services to Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 17 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 6.

Line 6A - Medicare/Medi-Cal Crossover Costs
(October 1, 2003 – June 30, 2004)
No entry. The total cost of providing services to Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 17A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 6A.

Line 7 - Medicare/Medi-Cal Crossover SMA
(July 1, 2003 – September 30, 2003)
No entry. Medi-Cal SMA Upper Limit amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 18 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 7.

Line 7A - Medicare/Medi-Cal Crossover SMA
(October 1, 2003 – June 30, 2004)
No entry. Medi-Cal SMA Upper Limit amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 18A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 7A.

Line 8 - Medicare/Medi-Cal Crossover Published Charges
(July 1, 2003 – September 30, 2003)
No entry. Medicare/Medi-Cal crossover published charge amounts for each mode of service in Columns E through H fills in automatically from Column A, Line 19 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 8.

Line 8A - Medicare/Medi-Cal Crossover Published Charges
(October 1, 2003 – June 30, 2004)
No entry. Medicare/Medi-Cal crossover published charge amounts for each mode of service in Columns E through H fills in automatically from Column A, Line 19A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 8A.

Line 9 - Medicare/Medi-Cal Crossover Negotiated Rates (July 1, 2003 - September 30, 2003)
No entry. If applicable, Medi-Cal Negotiated Rate amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H fills in automatically from Column A, Line 20 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 9.

Line 9A - Medicare/Medi-Cal Crossover Negotiated Rates (October 1, 2003 – June 30, 2004)
No entry. If applicable Medi-Cal Negotiated Rate amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H fills in automatically from Column A, Line 20A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 9A.

Line 10 - Medicare/Medi-Cal Crossover Gross Reimbursement (July 1, 2003 – September 30, 2003)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the Cost line or the SMA line (See Table 2).

Line 10A - Medicare/Medi-Cal Crossover Gross Reimbursement (October 1, 2003 – June 30, 2004)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the Cost line or the SMA line (See Table 2).

Table 2
Lines for Comparison
For Outpatient Program 2 Only

Legal Entity Classifications	Reimbursement Method	Lowest of Lines
All Program 2	Cost	1 + 1A + 6 + 6A + 12 + 12A + 17
	- or -	- or -
	SMA	2 + 2A + 7 + 7A + 13 + 13A +18

Line 11 - Total SD/MC + Crossover Gross Reimbursement (July 1, 2003 through September 30, 2003)
No entry. Automatically fills in the sum of Line 5 and Line 10 in Columns E through K.

Line 11A - Total SD/MC + Crossover Gross Reimbursement (October 1, 2003 through June 30, 2004)
No entry. Automatically fills in the sum of Line 5A and Line 10A in Columns E through K.

Line 12 – Enhanced SD/MC (Children) Cost (July 1, 2003 – September 30, 2003)
No entry. The total cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 21 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 21 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 12A – Enhanced SD/MC (Children) Cost (October 1, 2003 – June 30, 2004)
No entry. The total cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 21A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 21A and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 13 – Enhanced SD/MC (Children) SMA
(July 1, 2003 – September 30, 2003)
No entry. The total SMA Upper Limit cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 22 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 13 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 13A – Enhanced SD/MC (Children) SMA
(October 1, 2003 – June 30, 2004)
No entry. The total SMA Upper Limit cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 22A of MH 1966 for the applicable modes. The sum of columns F through H calculates automatically in Column I, Line 13A and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 14 – Enhanced SD/MC (Children) Published Charges
(July 1, 2003 – September 30, 2003)
No entry. The total published charge cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 23 of MH 1966 for the applicable modes. The sum of columns F through H calculates automatically in Column I, Line 14 and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 14A – Enhanced SD/MC (Children) Published Charges
(October 1, 2003 – June 30, 2004)
No entry. The total published charge cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 23A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 14A and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 15 – Enhanced SD/MC (Children) Negotiated Rate
(July 1, 2003 – September 30, 2003)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 24 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 15 and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 15A – Enhanced SD/MC (Children) Negotiated Rate (October 1, 2003 – June 30, 2004)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 24A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 15A and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 16 – Enhanced SD/MC (Children) Gross Reimbursement (July 1, 2003 – September 30, 2003)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E through I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 16A – Enhanced SD/MC (Children) Gross Reimbursement (October 1, 2003 – June 30, 2004)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and outpatient reimbursement methods are determined independently in Columns E through I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 17 – Enhanced SD/MC (Refugees) Cost (July 1, 2003 - June 30, 2004)
No entry. The total cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 25 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 17 and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 18 – Enhanced SD/MC (Refugees) SMA (July 1, 2003 - June 30, 2004)
No entry. The total SMA cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 26 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 18 and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 19 – Enhanced SD/MC (Refugees) Published Charge
(July 1, 2003 - June 30, 2004)
No entry. The total Published Charge Cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 27 of MH 1966 for the applicable modes. The sum of columns F through H calculates automatically in Column I, Lline 19 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 20 – Enhanced SD/MC (Refugees) Negotiated Rate
(July 1, 2003 - June 30, 2004)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 28 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 20 and represents the total Outpatient Medi-Cal Costs for Program 1.

Line 21 – Total Medi-Cal Gross Reimbursement (excludes enh. SD/MC Refugees)
(July 1, 2003 – September 30, 2003)
No entry. This is automatically calculated as the sum of Lines 11 and 16. The total Medi-Cal Gross Reimbursement for SD/MC (Refugees) is accounted for in Line 22 (See below).

Line 21A – Total Medi-Cal Gross Reimbursement (excludes Enh. SD/MC Refugees)
(October 1, 2003 – June 30, 2004)
No entry. This is automatically calculated as the sum of Lines 11A and 16A. The total Medi-Cal Gross Reimbursement for SD/MC (Refugees) is accounted for in Line 22 (See below).

Line 22 – Enhanced SD/MC (Refugees) Gross Reimbursement
(July 1, 2003 – June 30, 2004)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 23 – Healthy Families Cost
(July 1, 2003 – September 30, 2003)
No entry. The total cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 29 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 23 and represents the total outpatient Healthy Families Costs for Program 1.

Line 23A – Healthy Families Cost
(October 1, 2003 – June 30, 2004)
No entry. The total cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 29A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 23A and represents the total outpatient Healthy Families Costs for Program 1.

Line 24 – Healthy Families SMA
(July 1, 2003 – September 30, 2003)
No entry. The total SMA cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 30 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 24 and represents the total outpatient Healthy Families Costs for Program 1.

Line 24A – Healthy Families SMA
(October 1, 2003 – June 30, 2004)
No entry. The total SMA cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 30A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 24A and represents the total outpatient Healthy Families Costs for Program 1.

Line 25 – Healthy Families Published Charge
(July 1, 2003 – September 30, 2003)
No entry. The total published charge cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 31 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 25 and represents the total outpatient Healthy Families Costs for Program 1.

Line 25A – Healthy Families Published Charge
(October 1, 2003 – June 30, 2004)
No entry. The total published charge cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 31A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 25A and represents the total outpatient Healthy Families Costs for Program 1.

Line 26 – Healthy Families Negotiated Rate
(July 1, 2003 – September 30, 2003)
No entry. The total negotiated rate cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 32 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 26 and represents the total outpatient Healthy Families Costs for Program 1.

Line 26A – Healthy Families Negotiated Rate
(October 1, 2003 – June 30, 2004)
No entry. The total negotiated rate cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 32A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 26A and represents the total outpatient Healthy Families Costs for Program 1.

Line 27 – Healthy Families Gross Reimbursement
(July 1, 2003 – September 30, 2003)
No entry. Automatically, the reimbursement method selected by comparing the lowest amount from lines in Tables 1 and 2 for all SD/MC costs is utilized to apply the same methodology to determine Healthy Families Gross Reimbursement. Inpatient reimbursement and outpatient reimbursement are determined independently in Columns E & I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 27A – Healthy Families Gross Reimbursement
(October 1, 2003 – June 30, 2004)
No entry. Automatically, the reimbursement method selected by comparing the lowest amount from lines in Tables 1 and 2 for all SD/MC costs is utilized to apply the same methodology to determine Healthy Families Gross Reimbursement. Inpatient reimbursement and outpatient reimbursement are determined independently in Columns E and I. Column J is automatically computed by taking the Lower of the cost line or the SMA line (See Table 2).

Line 28 - Less: Patient and Other Payor Revenues
(July 1, 2003 – September 30, 2003)
No entry. Revenue such as patient fees for Medi-Cal share of costs, patient insurance, Medicare, and other revenues received on behalf of Medi-Cal clients in providing Medi-Cal units reported on MH 1966 fill in automatically from MH 1901 Schedule B, Columns K. This does not include realignment funding. Revenues should be reported on an accrual basis and should be identified as directly as possible to service function or mode level. If revenues cannot be directly identified, use a reasonable method to allocate revenues between inpatient and outpatient services.

Medicare revenues include revenues for services provided during this cost report fiscal year. *Prior year* Medicare revenues *should not* be included in the cost report.

Line 28A - Less: Patient and Other Payor Revenues (October 1, 2003 – June 30, 2004)
No entry. The amounts are automatically filled in from MH 1901 Schedule B, Column L. See Line 28 for more information.

Line 29 – Enhanced SD/MC (Children) Patient Revenue
No entry. The amounts are automatically filled in from MH 1901 Schedule B, Column O. See Line 28 for more information.

Line 30 – Enhanced SD/MC (Refugees) Patient Revenue
No entry. The amounts are automatically filled in from MH 1901 Schedule B, Column Q. See Line 28 for more information.

Line 31 - Healthy Families Patient Revenue
No entry. Healthy Families client fees, or other sources for providing services to Healthy Families clients, fill in automatically from MH 1901 Schedule B, Column T.

Line 32 - Total Expenditures from MAA (Mode 55)
No entry. Total Expenditures identified in MH 1966, Mode 55, Line 3 for Service Functions 1 through 9 in Column A; Service Functions 11 through 19 and 31 through 39 in Column B; and Service Functions 21 - 29 in Column C automatically populate these fields. The sum of Columns A, B and C automatically calculates in Column D.

Line 33 - Medi-Cal Eligibility Factor (Average)
No entry. County Medi-Cal eligibility factor (percentage) cell references MH 1901 Schedule A, Column E Line 35.

Line 34 - Revenue – MAA
No entry. Does Not Apply.

Line 35 - Net Due SD/MC for Direct Services (July 1, 2003 – September 30, 2003)
No entry. Column A automatically picks up the amount from Line 32. Columns B and C, is filled by the result of product of Lines 32 and 33. The sum of Columns A, B, and C, Line 35, is automatically entered in Column D, Line 35.

For Columns E, I, J and K, the result of Line 21 minus the sum of Lines (28 and 29) is entered here automatically.

Line 35A - Net Due SD/MC for Direct Services
(October 1, 2003 – June 30, 2004)
Automated entry. The result of Line 21A minus Line 28A for Columns E, I, J and K are automatically entered.

Line 36 - Net Due Enhanced SD/MC (Refugees)
Automated entry. The result of Line 22 minus Line 30 for Columns E, I, J and K are automatically entered.

Line 37 - Net Due for Healthy Families
(July 1, 2003 – September 30, 2003)
Automated entry. The result of Line 27 minus Line 31 in Columns E, I, J and K are automatically entered.

Line 37A - Net Due for Healthy Families
(October 1, 2003 – June 30, 2004)
Automated entry. Line 27A is automatically entered here.

Line 38 – Amount Negotiated Rates Exceeds Costs for SD/MC (excludes enhanced SD/MC Refugees)
(July 1, 2003 – September 30, 2003)
Automated entry. The difference of the sum of Lines (4, 9, 15) minus the sum of Lines (1, 6, 12) is automatically calculated here. If the difference is less than zero, then zero is automatically entered. This line excludes enhanced SD/MC (Refugees) and INCLUDES enhanced SD/MC (Children).

Line 38A – Amount Negotiated Rates Exceeds Costs for SD/MC excludes enhanced SD/MC (Refugees)
(October 1, 2003 – June 30, 2004)
Automated entry. The difference of the sum of Lines (4A, 9A, 15A) minus the sum of Lines (1A, 6A, 12A) is automatically calculated here. If the difference is less than zero, then zero is automatically entered here. This line excludes enhanced SD/MC (Refugees) and INCLUDES enhanced SD/MC (Children).

Line 39 - Enhanced SD/MC (Refugees)
Automated entry. The difference of Line 20 minus Line 17 is automatically calculated here. If the difference is less than zero, then zero is automatically entered.

Line 40 - Healthy Families
(July 1, 2003 – September 30, 2003)
Automated entry. The difference of Line 26 minus Line 23 is automatically calculated here. If the difference is less than zero, then zero is automatically entered.

Line 40A - Healthy Families
(October 1, 2003 – June 30, 2004)

Automated entry. The difference of Line 26A minus Line 23A is automatically calculated here. If the difference is less than zero, then zero is automatically entered.

MH 1969 INST

Instructions for Lower of Costs or Charges Determination

The purpose of MH 1969 INST is to determine if you qualify as a Nominal Fee Provider. Before you can continue to complete the MH 1969 you must answer four questions on MH 1969 INST.

- ❑ Does your legal entity have a published schedule of its full (non-discounted) charges?
- ❑ Are your legal entity's revenues for patient care based on application of published charge schedule?
- ❑ Does your legal entity maintain written policies for its process of making patient indigence determinations?
- ❑ Does your legal entity maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures?

Nominal Fee Provider determination
Please answer the following questions.

Yes	No		
☑	☐	1.	Does your legal entity have a published schedule of its full (non-discounted) charges?
☑	☐	2.	Are your legal entity's revenues for patient care based on application of published charge schedule?
☑	☐	3.	Does your legal entity maintain written policies for its process of making patient indigence determinations?
☑	☐	4.	Does your legal entity maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures?

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If you answer No to any of the above questions, then you DO NOT qualify as a Nominal Fee Provider and you should not complete the MH 1969.

MH 1969 (Optional)

Lower of Costs or Charges Determination

The legal entity must have a published schedule of its full (non-discounted) charges.
The objective of MH 1969 is to determine whether legal entities are exempt from having to apply the Lower of Cost or Charges (LCC) Principle. MH 1969 is an optional form and should be completed by legal entities whose charges are lower than the SMA upper limits; and costs for non-negotiated rate legal entities or negotiated rates for negotiated rate legal entities. If a legal entity's Medi-Cal adjusted customary charges are less than 60 percent of Medi-Cal costs, and the legal entity meets four additional criteria, the legal entity is exempt from having to include charges in the comparison on MH 1968. The four additional criteria that must be met by a legal entity are:

- ❑ The legal entity must have a published schedule of its full (non-discounted) charges.
- ❑ The legal entity's revenues for patient care must be based on application of published charge schedule.
- ❑ The legal entity must maintain written policies for its process of making patient indigence determinations.
- ❑ The legal entity must maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures.

The exemption must be proven separately for Medi-Cal inpatient services (Mode 05-Hospital) and Medi-Cal outpatient services (Mode 05-All Other, Mode 10-Day Treatment, and Mode 15-Outpatient). Refer to DMH Letter No. 90-05 and attachments for a detailed explanation of how to meet these four criteria.

Medi-Cal adjusted customary charges can be calculated using several different methods, all of which result in the same outcome.[2] MH 1969 employs the calculation method applicable to most legal entities. Medi-Cal adjusted customary charges are calculated by first dividing actual charges to non-Medicare and non-Medi-Cal patients by adjusted or published charges to non-Medicare and non-Medi-Cal patients. This ratio is then applied to Medi-Cal charges (i.e., amounts billed to Medi-Cal), resulting in Medi-Cal adjusted customary charges. These charges are compared to 60 percent of Medi-Cal costs and, if lower, the legal entity is exempt from having to apply the LCC principle. Dollar amounts should be rounded to the nearest whole dollar.

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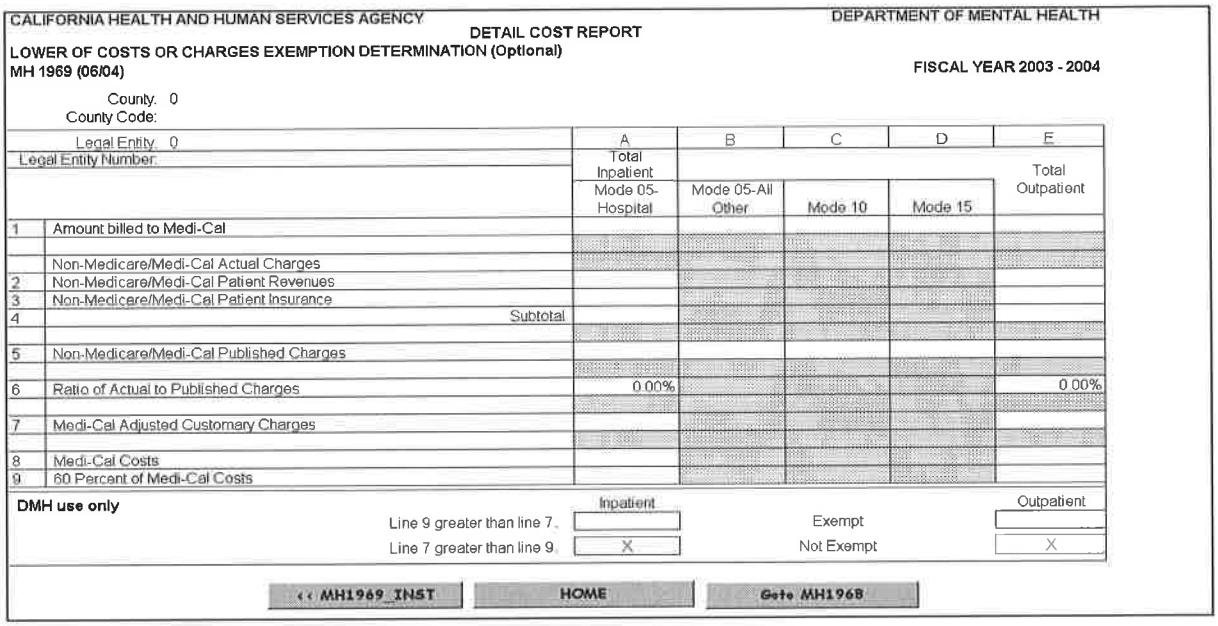
2 See: *Medicare and Medicaid Guide,* Commerce Clearing House, ¶7585, August 1989.



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

LOWER OF COSTS OR CHARGES EXEMPTION DETERMINATION (Optional)
MH 1969 (06/04)

FISCAL YEAR 2003 - 2004

County: 0
County Code:

Legal Entity: 0
Legal Entity Number:

		A	B	C	D	E
		Total Inpatient				Total Outpatient
		Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15	
1	Amount billed to Medi-Cal					
	Non-Medicare/Medi-Cal Actual Charges					
2	Non-Medicare/Medi-Cal Patient Revenues					
3	Non-Medicare/Medi-Cal Patient Insurance					
4	Subtotal					
5	Non-Medicare/Medi-Cal Published Charges					
6	Ratio of Actual to Published Charges	0.00%				0.00%
7	Medi-Cal Adjusted Customary Charges					
8	Medi-Cal Costs					
9	60 Percent of Medi-Cal Costs					

DMH use only

	Inpatient		Outpatient
Line 9 greater than line 7.		Exempt	
Line 7 greater than line 9.	X	Not Exempt	X

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Line 1 - Amount Billed to Medi-Cal
Enter the amount billed to Medi-Cal (through DMH) for the cost report fiscal year. The amount should be derived from the county's monthly billing records. Enter amount for each mode of service in the appropriate column. The sum of Columns B through D is entered automatically in Column E.

Line 2 - Non-Medicare/Medi-Cal Patient Revenues
Enter the total patient revenue for the cost report fiscal year billed (not necessarily collected) to non-Medicare patients and non-Medi-Cal patients based on the patients' ability to pay (UMDAP). Billings to patients liable for payment on a charge basis (non-contractual patients) based on the UMDAP should be reported.

Billings to HMOs, COHSs, PPOs, or PCCMs should not be included. Line 2, Column A, represents amount billed to patients for Mode 05-Hospital (inpatient services) and Line 2, Column E, represents amount billed to patients for Mode 05-All Other, Mode 10-Day Treatment, and Mode 15-Outpatient (outpatient services).

Line 3 - Non-Medicare/Medi-Cal Patient Insurance
Enter the total patient insurance collected from non-Medicare patients and non-Medi-Cal patients for the cost report fiscal year. Line 3, Column A, represents patient insurance collected for Mode 05-Hospital (inpatient services)

and Line 3, Column E, represents patient insurance collected for Mode 05-All Other, Mode 10-Day Treatment, and Mode 15-Outpatient (outpatient services).

Line 4 - Subtotal
No entry. This line sums Lines 2 and 3 for Column A (inpatient) and Column E (Outpatient).

Line 5 - Non-Medicare/Medi-Cal Published Charges
Non-Medicare/Medi-Cal Published Charges represent amount non-Medicare and non-Medi-Cal patients would have paid had they been full-fee paying patients. On a separate worksheet maintained by the legal entity, multiply the units of service/time provided to non-Medicare and non-Medi-Cal patients by the legal entity's published charge or rate for each service function. These amounts should be aggregated by mode of service and reported in appropriate Column on Line 5. The sum of Columns B through D is automatically entered in Column E. Columns A and E represent legal entity's non-Medicare/Medi-Cal published charges for inpatient and outpatient services.

Line 6 - Ratio of Actual to Published Charges
No entry. The calculation is Line 4 divided by Line 5 in Column A (inpatient) and Column E (outpatient).

Line 7 - Medi-Cal Adjusted Customary Charges
No entry. The calculation is Line 1 multiplied by Line 6 in Column A (Inpatient) and Column E (Outpatient).

Line 8 - Medi-Cal Costs
No entry. The legal entity's total cost for providing Medi-Cal Inpatient and Outpatient services are automatically entered in Columns A and E. These costs are derived from the sum of MH 1968, Lines (11, 11A, 16, 16A, 22) Column E and Column I.

Line 9 - 60 Percent of Medi-Cal Costs
No entry. Columns A and E are automatically calculated by multiplying Line 8 by 60 percent and the results are automatically entered on Line 9.

If amount on Line 9, Column A (60 percent of Medi-Cal inpatient costs), is greater than Line 7, Column A (Medi-Cal inpatient adjusted customary charges), legal entity is exempt from having to apply the LCC principle for Mode 05-Hospital inpatient services. If Line 7, Column A, is greater than Line 9, Column A, legal entity is not exempt from having to apply the LCC principle for Mode 05-Hospital inpatient services on MH 1968, and must include Medi-Cal Mode 05-Hospital inpatient charges in the comparison on MH 1968.

If amount in Line 9, Column E (60 percent of Medi-Cal outpatient costs), is greater than Line 7, Column E (Medi-Cal outpatient adjusted customary charges), legal entity is exempt from having to apply the LCC principle for outpatient services. If Line 7, Column E, is greater than Line 9, Column E, legal entity is not exempt from having to apply the LCC principle for outpatient services on MH 1968, and must include the Medi-Cal outpatient charges in the comparison on MH 1968.

MH 1979

SD/MC Preliminary Desk Settlement

The objective of MH 1979 is to determine the preliminary net Federal Financial Participation (FFP) due to legal entity for all SD/MC and Healthy Families services. Data for Lines 1 through 10, and 13 through 15 are to be entered by County legal entities in appropriate forms (MH 1900_Info & MH 1960 etc).

Line 1 - County SD/MC Direct Service Gross Reimbursement
Automated entry. In Columns B and C, County's legal entity SD/MC direct service gross reimbursement for inpatient and outpatient services are automatically entered from MH 1968, Columns E and K, sum of Lines (21, 21A and 22). The sum of Columns B and C is automatically entered in Column D.

Line 2 - Contract Provider Medi-Cal Direct Service Gross Reimbursement
No entry. In Columns B & C, Contract Providers SD/MC Direct Service Gross reimbursement for inpatient and outpatient services are manually entered in the MH 1900 Information Sheet from the MH 1968, Columns E and K, sum of Lines (21, 21A, and 22) for all legal entities that contract for SD/MC services with the county or County Mental Health Plans (MHPs). This entry should include payments to FFS/MC hospitals for psychiatric inpatient services (MH 1994, Lines 6 and 7 **Plus FFP**) that have not been included in the Allowable Costs for Allocation (Line 8) on MH 1960. The sum of Columns B and C automatically appears on Column D.

Line 3 - Total Medi-Cal Direct Service Gross Reimbursement
Automated entry. The sum of Lines 1 and 2 in Column D are automatically entered on Line 3. This amount represents total allowable SD/MC direct service costs in the county that will be used to determine maximum allowable SD/MC administrative reimbursement for the county legal entity.

Line 4 - SD/MC Administrative Reimbursement Limit
Automated entry. SD/MC Administrative costs are limited to 15 percent of SD/MC direct service costs. Column D, Line 3 is automatically multiplied by 0.15 to compute maximum SD/MC reimbursement for administrative services.

Line 5 - SD/MC Administration
Automated entry. SD/MC administrative costs are automatically entered from MH 1960, Column C, Line 9.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (06/04) — FISCAL YEAR 2003 - 2004

County: 0
County Code:

	Local Entity: 0	A	B	C	D	E	F	G	H	I	J
	Local Entity Number:	Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	*Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement										
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement										
4	Medi-Cal Administrative Reimbursement Limit										
5	Medi-Cal Administration										
6	Medi-Cal Administrative Reimbursement										
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin Activities Svc Functions 01 - 09										
12	Medi-Cal Admin Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services 07/01/03 - 09/30/03										
16A	SD/MC Net Reimbursement for Direct Services 10/01/03 - 06/30/04										
17	Enhanced SD/MC Net Reimb. (Children) 07/01/03 - 09/30/03										
17A	Enhanced SD/MC Net Reimb. (Children) 10/01/03 - 06/30/04										
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										
24	Healthy Families Net Reimbursement 07/01/03 - 09/30/03										
24A	Healthy Families Net Reimbursement 10/01/03 - 06/30/04										
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

STATE SHARE OF SD/MC COST	
Line 9: Column D minus Column E	
Line 10: Column D minus Column H	
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	
Line 16: Column D minus Column E	
Line 16: Column D minus Column F	
Line 16A: Column D minus Column G	
Line 17: Column D minus Column H	
Line 17A: Column D minus Column H	
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	
Line 24A: Column D minus Column H	
TOTAL STATE SHARE SD/MC COST	

Line 6 - SD/MC Administrative Reimbursement
No entry. The lower of Lines 4 and 5 is automatically selected and entered in Column D Line 6. The amount in Column D is automatically multiplied by 50 percent to determine FFP for SD/MC administration. The result is rounded to the nearest whole dollar and entered in Column E.

Line 7 – County Healthy Families Direct Service Gross Reimbursement
No entry. In Columns B and C, County's legal entity Healthy Families direct service gross reimbursement are automatically referenced from MH 1968, Columns E and K, sums of Lines 27 and 27A. The sum of Columns B and C automatically populates Column D.

Line 7A - Contract Provider Healthy Families Direct Service Gross Reimbursement
No entry. In Columns B & C, Contract Providers Healthy Families Direct Service Gross reimbursement for inpatient and outpatient services are manually entered in the MH 1900 Information Sheet from the MH 1968, Columns E and K, sum of Lines (27 and 27A) for all legal entities that contract for Healthy Families services with the county or County Mental Health Plans (MHPs). The sum of Columns B and C automatically appears on Column D.

Line 7B - Total Healthy Families Direct Service Gross Reimbursement
No entry. The sum of Lines 7 and 7A in Column D are automatically entered on Line 7B. This amount represents total allowable Healthy Families (HF) direct service costs in the county that will be used to determine maximum allowable HF administrative reimbursement for the county legal entity.

Line 8 - Healthy Families Administrative Reimbursement Limit
No entry. Healthy Families Administrative costs are limited to 10 percent of Healthy Families direct service gross costs. Column D, Line 7, is automatically multiplied by 10 percent to compute Healthy Families administrative limit.

Line 9 - Healthy Families Administration
No entry. The Healthy Families Administrative costs are automatically entered from Column C, Line 10 of MH 1960.

Line 10 - Healthy Families Administrative Reimbursement
No entry. The lower of Lines 8 and 9 from Column D is automatically selected and entered in Column D Line 10. The amount in Column D is automatically multiplied by 65 percent (65%) to determine the FFP for Healthy Families administrative costs. The result is rounded to the nearest whole dollar and entered in Line 10 Column H.

NOTE: Lines 11 through 13 are for MAA Participants Only. *Others Skip to Line 14.*

Line 11 - Medi-Cal Administrative Activities Service Functions 01 - 09
No entry. The Net Due from Medi-Cal for MAA for Service Functions 01 through 09 is automatically entered from Line 35, Column A, of MH 1968 onto Columns A and D. The result in Column D is automatically multiplied by 50 percent and entered in Columns E and J. Verify that Line 11 equals or agrees with MH 1979, Line 21, Column J (FFP).

Line 12 - Medi-Cal Administrative Activities Service Functions 11 - 19, 31 - 39
No entry. The Net Due from Medi-Cal for MAA for Service Functions 11 through 19 and 31 through 39 is automatically entered from Line 35, Column B, of MH 1968 onto Column A and D. The result in Column D is automatically multiplied by 50 percent and entered in Columns E and J. Verify that Line 12 agrees with MH 1979, Line 27 (Healthy Families).

Line 13 - Medi-Cal Administrative Activities Service Functions 21 - 29 (County Only)
No entry. The Net Due from Medi-Cal for MAA for Service Functions 21 through 29 is automatically entered from Line 35, Column C, of MH 1968 onto Columns A and D. The result in Column D is automatically multiplied by 75 percent and entered in Column I and J.

Line 14 - Utilization Review - Skilled Professional Medical Personnel (County Only)
No entry. The SD/MC utilization review costs for skilled professional medical personnel are entered from Column C, Line 13 of MH 1960. The result in Column D is automatically multiplied by 75 percent to determine FFP and entered in Columns I and J.

Line 15 - Other SD/MC Utilization Review (County Only)
No entry. The other SD/MC utilization review costs are automatically entered from Column C, Line 14 of MH 1960 onto Column D. The result in Column D is automatically multiplied by 50 percent to determine FFP and entered in Column E and J.

Line 16 - SD/MC Net Reimbursement for Direct Services @ 54.35% (July 1, 2003 - September 30, 2003)
No entry. The SD/MC direct service net reimbursement for inpatient and outpatient services are automatically entered from Columns E and K, Line 11 of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. Column D, amount is automatically

multiplied by 51.35 percent to determine FFP for SD/MC direct services and entered in Columns F and J.

Line 16A - SD/MC net Reimbursement for Direct Services @ 52.95 % (October 1, 2003 – June 30, 2004)
No entry. The SD/MC direct service net reimbursement for inpatient and outpatient services are automatically entered from Columns E and K, Line 11A of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 52.95 percent to determine FFP for SD/MC direct services and entered in Columns G and J.

Line 17 - Enhanced SD/MC Net Reimbursement (Children) @ 65% (July 1, 2003 – September 30, 2003)
No entry. The enhanced SD/MC (Children) direct services net reimbursement is automatically entered from Columns E (Inpatient) and K (Outpatient), Line 16 of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 65 percent to determine FFP for SD/MC direct services and entered in Columns H and J.

Line 17A - Enhanced SD/MC Net Reimbursement (Children) @ 65% October 1, 2003 – June 30, 2004
No entry. The enhanced SD/MC (Children) direct services net reimbursement is automatically entered from Columns E (Inpatient) and K (Outpatient), Line 16A of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 65 percent to determine FFP for Enhanced SD/MC (Children) direct services and entered in Columns H and J.

Line 18 - Enhanced SD/MC Net Reimbursement (Refugees) @ 100%
No entry. The enhanced SD/MC (Refugees) direct services net reimbursement is automatically entered from Columns E (Inpatient) and K (Outpatient), Line 22 of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 100 percent to determine FFP for SD/MC direct services and entered in Columns H and J.

Line 19 - Total SD/MC Reimbursement Before Excess FFP
No entry. The sum of Column J, Lines (6, 11 through 15, 16, 16A,17, 17A, 18) are automatically entered onto Column J.

Line 20 - Amount Negotiated Rates Exceed Costs - SD/MC and Enhanced SD/MC
No entry. Legal entities reimbursed based on negotiated rates must refund to HCFA, 25 percent of the amount negotiated rates or reimbursement rates exceed costs. From MH 1968, the sum of Lines (38, 38A and 39) in Columns E

(inpatient) and K (outpatient) is automatically entered into Columns B and C respectively. The sum of Columns B and C are automatically entered in Column D. Column J automatically multiplies Column D by 25 percent. This represents the amount of FFP to be repaid to HCFA.

Line 21 - Total SD/MC Reimbursement (FFP)
No entry. For Column J, the result of Line19 minus Line 20 is automatically entered.

Line 22 – Contract Limitation Adjustment
No entry. This line should remain blank.

Line 23 – Adjusted Total Short-Doyle/Medi-Cal Reimbursement (FFP)
No entry. The result of Line 21 plus Line 22 is automatically entered.

Line 24 - Healthy Families Net Reimbursement @ 65%
(July 1, 2003 – September 30, 2003)
No entry. The amounts (Net Due-Healthy Families) from MH 1968, Line 37, Columns E (Inpatient) and K (Outpatient) are automatically entered in Columns B and C respectively. The amount in Column D is automatically multiplied by 65 percent to determine FFP for SD/MC direct services and entered in Columns H and J.

Line 24A - Healthy Families Net Reimbursement @ 65 %
(October 1, 2003 – June 30, 2004)
No entry. The amounts (Net Due-Healthy Families) from MH 1968, Line 37A, Columns E (Inpatient) and K (Outpatient) are automatically entered in Columns B and C respectively. The amount in Column D is automatically multiplied by 65 percent to determine FFP for SD/MC direct services and entered in Columns H and J.

Line 25 - Total Healthy Families Reimbursement Before Excess FFP
No entry. The sum of Line 10, Line 24 and Line 24A is automatically computed in Column J.

Line 26 - Amount Negotiated Rate Exceeds Cost - Healthy Families
No entry. This Line must remain blank. NR is not applicable to the Healthy Families program.

Line 27 - Total Healthy Families Reimbursement
No entry. The difference between Line 25 and Line 26 is automatically entered in Column J.

MH 1991

Calculation of SD/MC (Hospital Administrative Days)

The objective of MH 1991 is to identify amount of Physician and Ancillary costs associated with SD/MC and Healthy Families (SED) Hospital Administrative Days (Mode 05, Service Function 19) for use on the MH 1966.

Column A – Settlement Group
No entry. Settlement groups are provided.

Column B - Provider Number
Enter 4-digit Provider Number.

Column C - SMA Rate
No entry. SMA Rate for FY 2003-2004 is provided for the two periods.

Column D - Period of Service
No entry. Period of service from 7/1/03 through 7/31/03 - $236.38
Period of service from 8/1/03 through 6/30/04 - $236.82

There are four service time periods, you may enter units on the first two service periods only.

Column E - Administrative Days
Enter number of SD/MC administrative days according to period during which services were provided and by the settlement group the services were rendered during the fiscal year. This Column should match the number of Medi-cal units reported on Schedule B for Mode 05, Service Function 19.

Column F - Subtotal Amount
No entry. This is the result of Column C multiplied by Column E.

Column G - Physician Costs
Enter cost of physician services related to SD/MC Administrative Days for each period and settlement group. (Amounts should be included in total billed to Medi-Cal.)

Column H - Ancillary Costs
Enter cost of ancillary services related to SD/MC Administrative Days for each period and settlement group. (Amounts should be included in total billed to Medi-Cal.)

Column I - Total Amount
No entry. This is the sum of Columns F, G and H for each period and settlement group.

MH 1992 INST

Identification of Funding Sources

The purpose of the MH 1992 INST is to identify all funding sources that are applicable. This form is designed to remove all unnecessary lines from the MH 1992.

"Yes" box will be the automatic default for all Funding Sources for the legal entity. Select the *"No"* box for funding sources not used or not applicable to contract provider.

Identification of Funding Sources
Please check all that apply.

Yes	No		Funding Sources	MH1992
☑	☐	1.	SAMHSA Grants	(Line 4)
☑	☐	2.	PATH Grants	(Line 5)
☑	☐	3.	RWJ Grants	(Line 6)
☑	☐	4.	Other Grants	(Line 7)
☑	☐	5.	Patient Fees	(Line 8)
☑	☐	6.	Patient Insurance	(Line 10)
		7.	Regular SD/MC (FFP only)	(Line 11)
		8.	Healthy Family - Fed share	(Line 12)
☑	☐	9.	Medicare - Fed. Share	(Line 13)
☑	☐	10.	Conservatorship Admin. Fees	(Line 14)
☑	☐	11.	State General Fund-State Share	(Line 15)
☑	☐	12.	State General Fund-County Match	(Line 16)
☑	☐	13.	SGF-Managed Care - Other MHS	(Line 17)
☑	☐	14.	02-03 Rollover - Managed Care-Other	(Line 18)
☑	☐	15.	EPSDT SD/MC - State Share Est.	(Line 19)
☑	☐	16.	02-03 SGF Rollover	(Line 20A)
☑	☐	17.	Other Revenues	(Line 20B)
☑	☐	18.	Realignment Funds/MOE	(Line 21)
☑	☐	19.	County Overmatch	(Line 22)
☑	☐	20.	CALWORKS	(Line 23)

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LH 1992

Funding Sources

The objective of MH 1992 is to identify the types of resources used to finance specific mental health program activities for each legal entity. Funding source identifies who is paying for programs authorized by county mental health agency.

Column J – Total Legal Entity
No entry. This column sums columns A through I for each line.

Line 1 - Gross Cost
No entry. Column A, Line 1, is the sum of Column C, Line 12, and Column C, Line 17, of MH 1960. Column B is from MH 1960, Column C, Line 16. Columns C through I, Line 1, are from Column A, Line 3 of the relevant MH 1966's.

Line 2 - Adjustment
Enter in Columns ***C*** through ***I***, the amounts needed to adjust legal entity costs to actual program funding, such as, the difference between county contract rate and actual cost incurred by contract providers.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DETAIL COST REPORT — DEPARTMENT OF MENTAL HEALTH

FUNDING SOURCES
MH 1992 (05/03) — Fiscal Year 2002-2003

County: Allowable Cost County
County Code: 79

Legal Entity: Resource Controller Legal Entity No.: 00999	A Admin / Research & Evaluation	B Utilization Review	C Mode 05 - Hospital	D Mode 05 - Residential	E Mode 10 - Day Treatment	F Mode 15 - Outpatient	G Mode 45 - Outreach	H Mode 55 - MAA	I Mode 60 - Support	J Total Legal Entity	CROSSCHECKS
			Direct Services/MAA								
1 Gross Cost					3,777,806	338,113				4,115,919	
2 Adjustments					(3,766,635)	(337,434)				(4,104,069)	
3 Adjusted Gross Cost					11,171	679				11,850	OK

For contract providers, that provide services to *multiple counties,* adjust gross aggregate county legal entity allowable costs on Line 2 Columns ***C*** through ***I*** to agree with the amount received from each county for which a cost report is being submitted. Report aggregate gross county legal entity costs for all county legal entities on MH1960, and aggregate gross county legal entities units of service on MH1901 Schedule B for the determination of cost per unit.

Line 3 - Adjusted Gross Cost
No entry. Line 1 plus or minus Line 2 are automatically calculated.

Line 4 - SAMHSA Grants
Enter revenues accrued from SAMHSA grants for appropriate modes of service.

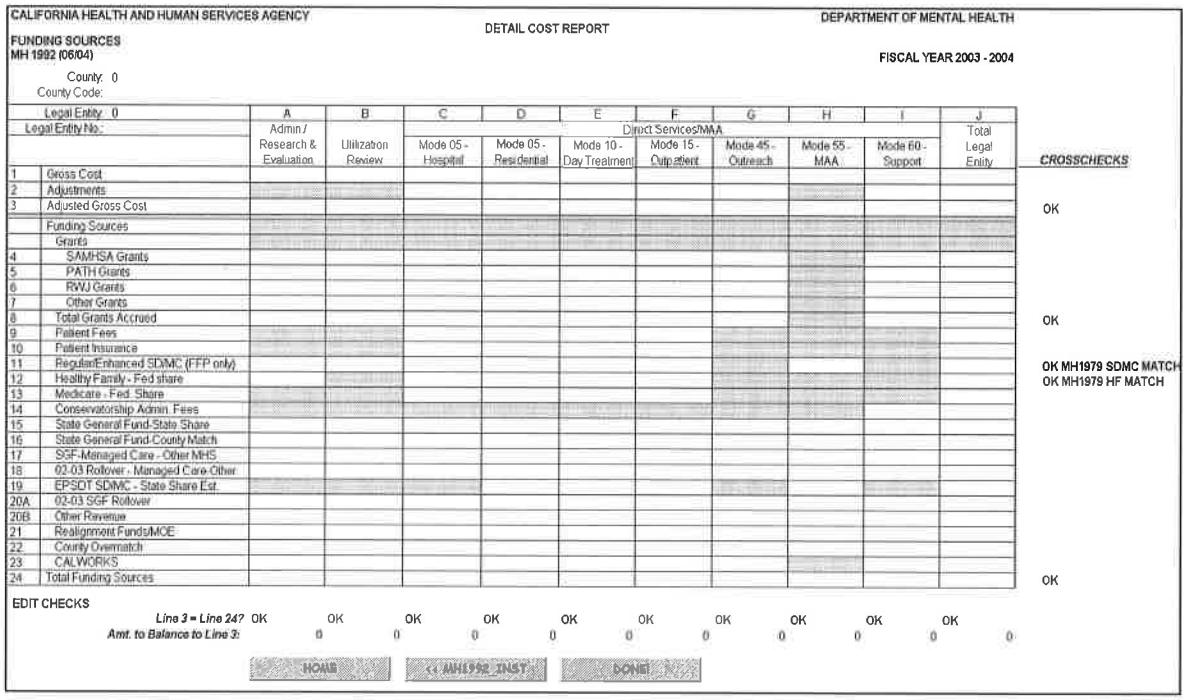
Line 5 - PATH Grants
Enter revenues accrued from PATH grants for appropriate modes of service.

Line 6 - RWJ Grants
Enter revenues accrued from Robert Wood Johnson (RWJ) Foundation grants for appropriate modes of service.

Line 7 - Other Grants
Enter revenues accrued from other grants not reported on Lines 4 through 6 for appropriate modes of service.

Line 8 - Total Grants Accrued
No entry. Lines 4 through 7 for Columns A through G and I are automatically summed.

Line 9 - Patient Fees
Enter patient fees received for appropriate treatment program modes of service.



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DETAIL COST REPORT — DEPARTMENT OF MENTAL HEALTH

FUNDING SOURCES
MH 1992 (06/04)

FISCAL YEAR 2003 - 2004

County: 0
County Code:

Legal Entity: 0
Legal Entity No.:

		A	B	C	D	E	F	G	H	I	J	
				Direct Services/MAA								
		Admin / Research & Evaluation	Utilization Review	Mode 05 - Hospital	Mode 05 - Residential	Mode 10 - Day Treatment	Mode 15 - Outpatient	Mode 45 - Outreach	Mode 55 - MAA	Mode 60 - Support	Total Legal Entity	CROSSCHECKS
1	Gross Cost											
2	Adjustments											
3	Adjusted Gross Cost											OK
	Funding Sources											
	Grants											
4	SAMHSA Grants											
5	PATH Grants											
6	RWJ Grants											
7	Other Grants											
8	Total Grants Accrued											OK
9	Patient Fees											
10	Patient Insurance											
11	Regular/Enhanced SDMC (FFP only)											OK MH1979 SDMC MATCH
12	Healthy Family - Fed share											OK MH1979 HF MATCH
13	Medicare - Fed. Share											
14	Conservatorship Admin. Fees											
15	State General Fund-State Share											
16	State General Fund-County Match											
17	SGF-Managed Care - Other MHS											
18	02-03 Rollover - Managed Care-Other											
19	EPSDT SDMC - State Share Est.											
20A	02-03 SGF Rollover											
20B	Other Revenue											
21	Realignment Funds/MOE											
22	County Overmatch											
23	CALWORKS											
24	Total Funding Sources											OK

EDIT CHECKS

Line 3 = Line 24?	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	
Amt. to Balance to Line 3:		0	0	0	0	0	0	0	0	0	0

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Line 10 - Patient Insurance
Enter patient insurance received for appropriate treatment program modes of service.

Line 11 - Regular and Enhanced Short-Doyle/Medi-Cal (FFP Only)
No entry. SD/MC and enhanced SD/MC net reimbursement (FFP portion only) are included in this line. Column A (Administration) comes from MH 1979, Column J, Line 6. Column B (Utilization Review) is the result of MH 1979, Column J, Lines 14 plus 15. Column C (Mode 05 – Hospital) is the result of MH 1979, Column B, sum of (Line 16 x .5435) plus (Line 16A x .5295) plus (Line 17 x .65) plus (Line 17A x .65) plus (Line 18 x 1.00) minus MH 1979, Column B (Line 20 x .25). Columns D (Mode 05 – Residential), E (Mode 10), and F (Outpatient) are calculated using data from MH 1968, Columns F (Mode 5 all other), G (Mode 10), and H plus J (mode 15 programs 1 and 2), (Line 11 minus Line 28) x .5435 plus (Line 11A minus Line 28A) x .5295 plus (Line 16 minus Line 29) x .65 plus (Line 16a) x .65 plus (Line 22 minus Line 30) x 1.0 minus the sum of Lines (38 plus 38A plus 39) x .25. Column H is calculated using MH 1979, Column J, sum of Lines 11, 12, and 13.

Line 12 - Healthy Families - Federal Share
No entry. Column A (Administration) comes from MH 1979, Column J, Line 10. Column C (Mode 5 – Hospital) is the result of MH 1979, Column B (Line 24 x .65) plus (Line 24A x .65) minus the product of .25 times Line 26. Columns D (Mode 5 – residential), E (Mode 10) and F (Mode 15) are calculated using data from MH 1968, Columns F (Mode 5 - all other), G (Mode 10) and H plus J (Mode 15 Programs 1 and 2), (Line 37 x .65) plus (Line 37A x .65) minus (.25 x sum of Lines 40 plus 40A).

Line 13 - Medicare- Federal Share
Enter Medicare revenue accrued/received for appropriate treatment program modes of service.

Line 14 - Conservator Administrative Fees
Enter conservator administration fees received in Column I, Line 14.

Line 15 - State General Fund - State Share
Enter state share of State General Fund (90 percent for large counties) in Columns A through I. These are primarily categorical funds allocated by DMH to the counties for FY 2003-2004. Community Services - Other Treatment for Mental Health Managed Care should not be included on this line. Total amount should equal MH 1940, Column A, Lines 9, 10, 11 and 12.

Line 16 - State General Fund - County Match
Enter county share (10 percent for large counties) of cost to match State General Fund in Columns A through I. See MH 1909, Column I for details. Total amount should equal MH 1940, Column A, Line 4 and MH 1909, Column I, Line 9.

Line 17 - State General Fund-Managed Care - Other Mental Health Services
Enter expenditures by modes of service for Other Mental Health Services funded by FY 2003-2004 SGF - Managed Care allocation. Total amount should equal MH 1994 Line 8 plus Line 9 and MH 1940, Line 13, Column A.

Line 18 – FY 2002-2003 Rollover-Managed Care - Other Mental Health Services
Enter expenditures for Other Mental Health services, by modes of service, funded by rollover from FY 2002-2003 SGF - Managed Care allocation. The amount should equal MH 1994 Line 2b amount expended on Other Mental Health Services. Line 2a is inpatient hospital expenditures paid from the contingency reserves, while line 2b is outpatient expenditures paid also from the contingency reserves.

Line 19 - EPSDT SD/MC - State Share Estimate
Enter estimated State share (SGF) of Early and Periodic Screening, Diagnosis and Treatment (EPSDT) SD/MC. Estimated amount should be based upon anticipated EPSDT expenditures and may or may not be different than EPSDT SGF Interim Funding the County received as an advance. EPSDT amount should be reflected on MH 1940, Line 15.

Line 20A – (02- 03) State General Fund (SGF) Rollover
Enter by mode of service categorical funds (SGF) rolled over from the previous year. Note! Report county match for rollover that requires county share. (Example, Fund with a rollover from previous year will report gross amount of $50,000, which consists of $45,000 net state share plus $5,000 county match.)

Line 20B – Other Revenues
Enter here all other revenues received and not reported on Lines 4 through 19.

Line 21 - Realignment Funds/Maintenance of Effort
Enter amount expended per realignment funding and county maintenance of effort obligations pursuant to Welfare and Institutions Code §17608.05 for each mode of service. Include realignment funds used to match FFP under the Short-Doyle/Medi-Cal program. Exclude realignment funding for State Hospitals and county match for State General Funds allocated by State Department of Mental Health.

Line 22 - County Overmatch
Enter county overmatch funds the county contributes over the percentage amounts prescribed by law.

Line 23 – CALWORKS
Enter the county CALWORKS funds used for mental health services.

Line 24 - Total Funding Sources
No entry. This line sums Lines 8 through 23 for Columns A through I. Amount in Column J, Line 23, should equal amount in Column J, Line 3. Any difference between the two amounts should be corrected before submitting the cost report.

No text this page.

Summary Forms For Counties ONLY

This section details the following forms and their requirements for Summary County Cost Reporting ONLY.

MH 1909_Inst. Sheet	Report final amounts for State Categorical Funds from "Final Allocation" letter.
MH 1909	Supplemental Cost Report Data by Program Category
MH 1994	Report of Mental Health Managed Care Allocation and Expenditures
MH 1940	Year End Cost Report Summary (MHPs)
MH 1979/MH 1992 Reconciliation	Reconciliation of MH 1979 and MH 1992 for FFP accuracy.
MH 1930 MH 1931	Final Settlement (Information Only).

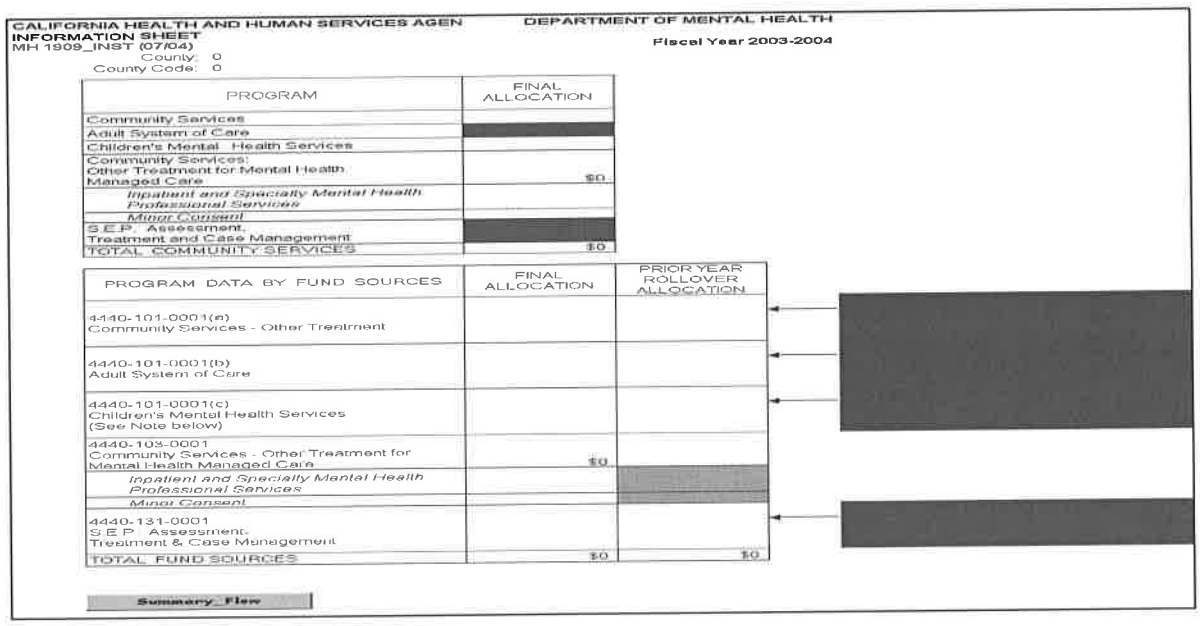
MH 1909 INST

Preliminary Worksheet to the MH 1909s

The purpose of the MH 1909 Inst. Informational worksheet is to segregate funding sources according to fund classification. The data collected and analyzed here will be used to populate each categorical funding on the MH 1909's.

First Table – Program and Final Allocation
Enter county's allocation amount for budget category from the county's Final Allocation Worksheet. The allocation for Community Services: Other Treatment for Mental Health Managed Care should be broken down between (1) Inpatient and Specialty Mental Health Professional Services and (2) Minor Consent.

Second Table – Program Data by Fund Sources, Final Allocation and Prior Year Rollover Allocation
The first column is "Final Allocation". This column is automatically filled based on the information in the first table.
The second column is "Prior Year Rollover Allocation". Enter any rollover allocations from FY 2002-2003 by fund source.



CALIFORNIA HEALTH AND HUMAN SERVICES AGEN — DEPARTMENT OF MENTAL HEALTH
INFORMATION SHEET
MH 1909_INST (07/04)
County: 0
County Code: 0
Fiscal Year 2003-2004

PROGRAM	FINAL ALLOCATION
Community Services	
Adult System of Care	
Children's Mental Health Services	
Community Services: Other Treatment for Mental Health Managed Care	$0
Inpatient and Specialty Mental Health Professional Services	
Minor Consent	
S.E.P. Assessment, Treatment and Case Management	
TOTAL COMMUNITY SERVICES	$0

PROGRAM DATA BY FUND SOURCES	FINAL ALLOCATION	PRIOR YEAR ROLLOVER ALLOCATION
4440-101-0001(a) Community Services - Other Treatment		
4440-101-0001(b) Adult System of Care		
4440-101-0001(c) Children's Mental Health Services (See Note below)		
4440-103-0001 Community Services - Other Treatment for Mental Health Managed Care	$0	
Inpatient and Specialty Mental Health Professional Services		
Minor Consent		
4440-131-0001 S.E.P. Assessment, Treatment & Case Management		
TOTAL FUND SOURCES	$0	$0

Summary_Flow

COMMENT BOXES TO THE RIGHT OF THE SECOND TABLE

The comment box is designed to be your navigator in the process of completing the MH 1909 forms. If you enter data in the first table, the comment box will prompt and identify the form or forms for you to complete. On the second table if you entered data on the rollover Column, you will be prompted to complete the identified MH 1909 form.

Community Services – Other Treatment:

Cost Report FY	MH 1909_CSRV
Rollover FY	MH 1909_CSRV_ROLL

Adult Systems of Care:

Cost Report FY	MH 1909_ASOC
Rollover FY	MH 1909_ASOC_ROLL

Children's Mental Health Services:

Cost Report FY	MH 1909_CSOC
Rollover FY	MH 1909_CSOC_ROLL

S.E.P. Assessment:

Cost Report FY	MH 1909_SEP
Rollover FY	MH 1909_SEP_ROLL

MH 1909

Supplemental Cost Report Data by Program Category

The objective of MH 1909 is to identify State General Fund allocation and expenditures for specified budget item and program category funds. A separate MH 1909 is to be prepared for each program category funds and each program category funds rolled over from the previous fiscal year. Rollover expenditures are not current year Categorical Funds Allocation and should not be included on the Funding Sources portion of MH 1940.

Lines 1, 2, 3 - County Name, FY, Submission Date
No entry. The information is pulled from MH 1909_INFO_SUM.

Lines 4 and 5 - Budget Category, Budget Item Number
No entry. The information is hard coded to the individual worksheets.

Line 6 - SGF Allocation
No entry. This amount is pulled from MH 1909_INST from the second table and the Final Allocation Column.

Column A - Legal Entity Name
No entry, each legal entity supported by appropriate Budget Program Category being reported. The legal entity name will be pulled from the MH1900 Information Sheet the moment legal entity number is entered.

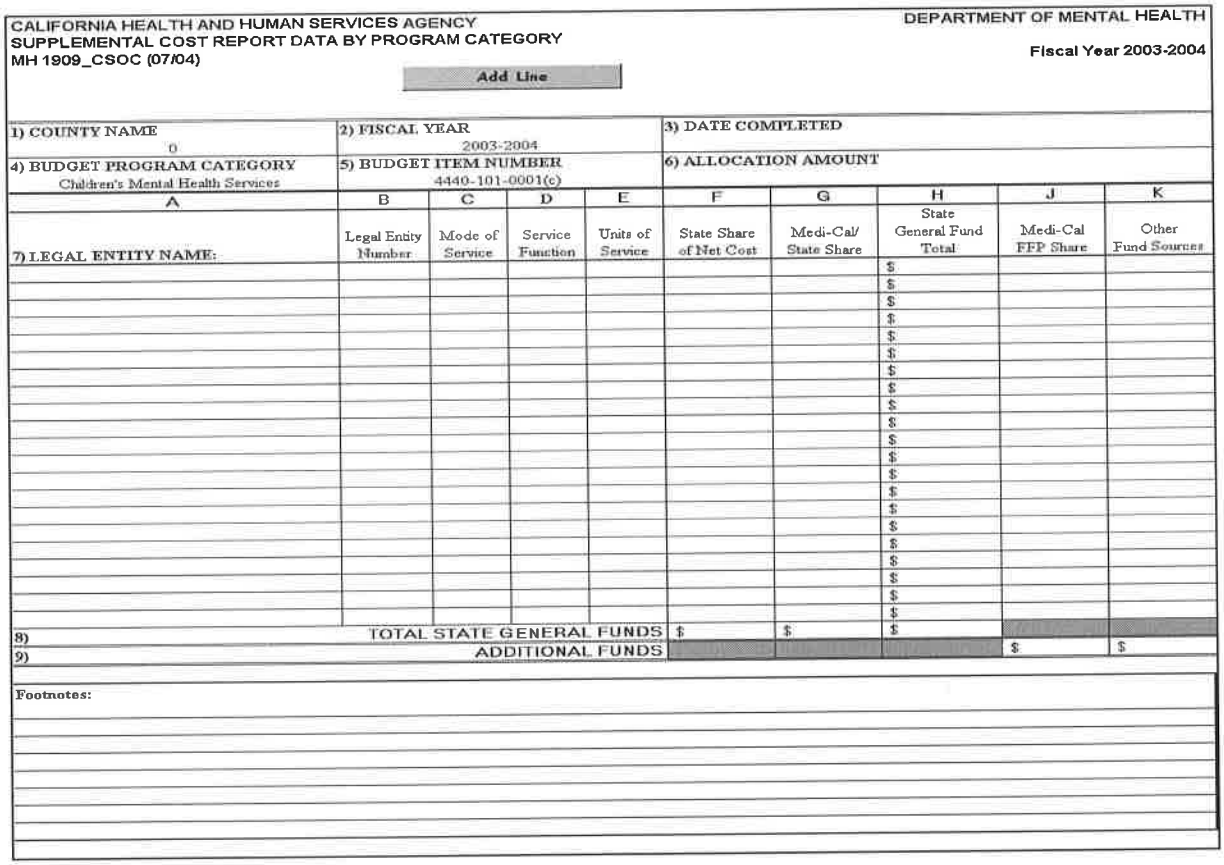
Column B - Legal Entity Number
Enter five-digit number assigned to legal entity.

Column C - Mode of Service
Enter two-digit code for appropriate Mode of Service.

Column D - Service Function
Enter two-digit code for appropriate Service Function.

Column E - Units of Service
Enter units of service.

Column F - State Share of Net Cost
For each legal entity entry, enter the amount of allocated State General Fund (SGF) expended on specified Budget Program Category excluding amounts used as state match to FFP, which are included in column G.



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA BY PROGRAM CATEGORY
MH 1909_CSOC (07/04)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2003-2004

Add Line

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
0	2003-2004	
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT
Children's Mental Health Services	4440-101-0001(c)	

A	B	C	D	E	F	G	H	J	K
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Units of Service	State Share of Net Cost	Medi-Cal/ State Share	State General Fund Total	Medi-Cal FFP Share	Other Fund Sources
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
8) TOTAL STATE GENERAL FUNDS					$	$	$		
9) ADDITIONAL FUNDS								$	$

Footnotes:

Column G - Medi-Cal/State Share
For each legal entity entry, enter the amount of State General Fund used as state match to the Short-Doyle/Medi-Cal FFP generated by the specified Budget Program Category services.

Column H - State General Fund Total
No entry. This is the sum of Column F and Column G. This amount should not exceed total State General Fund allocated for specified Budget Program Category on Final Allocation Worksheet.

Column I – No County Matching Funds for FY 2003-2004
There is no county share of cost requirement (for SEP, the remaining SGF that previously required a match) to match State General Fund (SGF) for counties with populations over 125,000 for FY 2003-2004, since there were no appropriation for SEP in the FY 2002-2003 budget. However, County match is still required for SEP rollover fund for FY 2002-2003. To calculate the match,

take the total amount of the allocation, ***divide by .90 percent and then multiply result by .10 percent***. SEP fund rollover fund gross amount should be reported on Line 20A of MH1992. The gross amount consists of net state share and county match.

Column J - Medi-Cal/FFP Share
Enter the amount of Short-Doyle/Medi-Cal FFP (match) generated by Budget Program Category services specified in Column G ***plus*** additional FFP share matched by other funds in Column K. Entry on Column J must also be reported on MH 1940 Column B.

Column K - Other Fund Sources
Enter expenditures above the allocated State General Fund (SGF) used to provide identified Budget Program Category services. This column should also include non-state general funds used to match FFP. However, for CSOC/EPSDT funds this column can be above allocated State General Fund (SGF) even if total allocated fund has not been expended. Other funds such as the IDEA fund should be reported in this column.

MH 1994

Report of Mental Health Managed Care Allocation and Expenditures

The purpose of this form is to allow each county legal entity to report expenditures for Managed Care State General Fund (SGF) allocation (4440-103-0001: Community Services – Other Treatment for Mental Health Managed Care).

FY 2002-2003 Rollover
Column A, Line 1, FY 2002- 03 SGF Mental Health Contingency Reserve
No entry. This amount automatically entered from the MH 1909 Instruction Sheet (Column E, Row 20). This amount represents Managed Care SGF for FY 2002-2003 not spent during that fiscal year and reserved for FY 2003-2004. (This line should be the same as the FY 2002-2003 Cost Report, Line 10).

Column A, Line 2a, FY 2002-2003 Contingency Reserve Expenditures for Inpatient expenditures in FY 2003- 2004
Enter FY 2002-2003 Managed Care Contingency Reserve SGF Inpatient expended during FY 2003-2004.

Column A, Line 2b, FY 2002- 2003 Contingency Reserve Expenditures for Outpatient expenditures in FY 2003-2004.
Enter FY 2002-2003 Managed Care Contingency Reserve SGF Outpatient expended during FY 2003-2004.

Column A, Line 3, SGF Mental Health Contingency Reserve
No entry. Line 1 minus Line 2.

FY 2003-2004 Allocation
Column A, Line 4, SGF Managed Care Allocation
No entry. This line is populated from MH 1909_INST 4440-103-0001 "Community Services – Other Treatment for Mental Health Managed Care".

Column A, Line 5, SGF Mental Health Contingency Reserve Rollover Expenditures
No entry. This line picks up Line 3.

Column A, Line 6, FFS/MC Expenditures Acute Inpatient Hospital Days
Enter SGF portion of FFS/MC expenditures for Acute Psychiatric Inpatient hospital days.

Column A, Line 7, FFS/MC Expenditures Inpatient Hospital Administrative Days
Enter SGF portion of FFS/MC expenditures for Inpatient Hospital Administrative days.

Column A, Line 8 FFS/MC Expenditures Outpatient MHS Services
Enter the expenditures for Managed Care SGF allocation used to match FFS/MC expended for outpatient Mental Health Specialty Services.

Column A, Line 9 State General Fund Expenditures Other Mental Health Services
Enter the portion of FY 2003-2004 Managed Care SGF allocation used to fund Other Mental Health Services expenditures.

Column A, Line 10 State General Fund Mental Health Contingency Reserve
Enter portion of FY 2003-2004 Managed Care SGF allocation that was not expended during the FY 2003-2004 and is held as contingency reserve to be rolled over for expenditure during FY 2004-2005.

Column A, Line 11 Unexpended/Uncommitted State General Fund Balance
No entry. This line sums Lines 4 through 9. The amount listed on this line is the amount that the county identifies as unexpended during FY 2003-2004 and does not intend to rollover into FY 2004-2005.

DEPARTMENT OF MENTAL HEALTH

REPORT OF MENTAL HEALTH MANAGED CARE ALLOCATION AND EXPENDITURES
MH 1994 (07/04)

Fiscal Year 2003-2004

COUNTY OF: 0
COUNTY CODE: 0
DATE COMPLETED:

		A State General Fund
	FY 2002-2003 Rollover	
1)	2002-2003 SGF MentalHealthContingencyReserve	0
2a)	*Less* *FY 2002-2003* *Contingency Reserve Expenditures in Inpatient expenditures in FY 2003-2004*	
2b)	*Less* *FY 2002-2003* *Contingency Reserve Expenditures in Outpatient expenditures in FY 2003-2004*	
3)	SGF Mental Health Contingency Reserve	0
	FY 2003-2004 Allocation	
4)	FY 2003-2004 SGF Managed Care Allocation	0
5)	Plus FY 2002-2003 SGF Mental Health Contingency Reserve Rollover Expenditures (Line 3)	0
6)	Less FY 2003-2004 FFS/MC Expenditures Acute Inpatient Hospital Days	
7)	Less FY 2003-2004 FFS/MC Expenditures Inpatient Hospital Administrative Days	
8)	Less FY 2003-2004 FFS/MC Expenditures Outpatient Mental Health Specialty Services	
9)	Less Other FY 2003-2004 State General Fund Expenditures Other Mental Health Services	
10)	Less FY 2003-2004 State General Fund Mental Health Contingency Reserve	
11)	*Total* *FY 2003-2004* *Unexpended/Uncommitted State General Fund Balance*	0

Summary_Flow

MH 1940

Year End Cost Report

The purpose of this form is to allow each county's local mental health agency to report countywide mental health expenditures and revenues. This form is a summary of cost reports from all legal entities within the county, and information reported is certified by the county's local mental health director and county's auditor-controller as being true and correct. Information on this form is considered local mental health agency's claim for reimbursement and serves as the basis for year-end cost settlement with the State Department of Mental Health.

Column A, Line 1
No entry. Total mental health expenditures and revenues except Medi-Cal, i.e., MH 1992, Column J, Line 3 minus sum of: (a) FFP (MH 1979, Column J, Line 23 plus Line 27), (b) match for FFP (calculated from MH 1979); and (c) MH 1968, Columns E and K, Lines 28, 28A, 29, 30, and 31 for all legal entities.

Column B, Line 1
No entry. Total Medi-Cal related dollars, i.e., sum of: (a) FFP (MH 1979, Column J, Line 23 plus Line 27); (b) match for FFP (calculated from MH 1979); and (c) MH 1968, Columns E and K, Lines 28, 28A, 29, 30, and 31 for all legal entities.

Column C, Line 1
No entry. Sum of columns A and B, Line 1. This amount should equal total of MH 1992, Line 3, for all legal entities.

Column A, Line 2
No entry. All funding sources except SD/MC (FFP and State Match), SD/MC-related patient and other payor revenues, and state general fund (State and County share and Mental Health Managed Care) for <u>all</u> legal entities, plus any categorical funds used as a match for FFP, i.e., MH 1992, Column J, Line 3 minus Lines 11, 12, 15, 16 and 17 minus match for FFP, calculated from MH 1979, minus MH 1968, Columns E and K, Llines 28, 28A, 29, 30 and 31, all legal entities, plus amount on MH 1909, Column G, Line 8.

<u>Note: If categorical funds (e.g. SEP) were used as a match for FFP amount reflected on MH 1909, Column G, Line 8 is added as part of the calculation for this line.</u>

Column B, Line 2
No entry. Match for FFP plus patient and other payor revenues, i.e., sum of: (a) match for FFP calculated from MH 1979 (shown on list of Information Worksheet), and (b) MH 1968, Columns E and K, Lines 28, 28A, 29, 30, and 31 all legal entities.

Column C, Line 2
No entry. Sum of Columns A & B, Line 2.

Column A, Line 3
No entry. Subtracts Column A, Line 2 from Column A, Line 1.

Column B, Line 3
No entry. Subtracts Column B, Line 2, from Column B, Line1.

Column C, Line 3
No entry. Sum of Columns A & B, Line 3 or subtraction of Column C, Line 2 from Column C, Line 1.

Column A, Line 4
No entry. County share from MH 1909 Summary.

Column C, Line 4
No entry. Column A, Line 4.

Column A, Line 5
No entry. Subtracts Column A Line 4, from Column A, Line 3.

Column B, Line 5
No entry. Column B, Line 3. This amount should equal MH 1992, Column J, Line 11 and 12, all legal entities.

Column C, Line 5
No entry. Subtracts Column C, Line 4 from Column C, Line 3 or sum of Columns A & B.

Column A, Line 6
No entry. SGF used as FFP match (from MH 1909 Summary).

Column C, Line 6
No entry. Column A, Line 6.

Column A, Line 7
No entry. Sum of Line 5 plus Line 6.

Column B, Line 7
No entry. Column B, Line 5. Amount should equal MH 1992, Column J, Line 11 & 12 for all legal entities.

Column C, Line 7
No entry. Sum of Columns A & B, Line 7.

NOTE - Instructions for Lines 9 through 13: Source documents for these figures are FY 2003-2004 Final Allocation Worksheet; MH 1909 Funding Source Summary; MH 1994 Report of Mental Health Managed Care Allocation and Expenditures for FY 2003-2004. Current year expenditures used for FY 2002-2003 rollover funds are excluded from Lines 9 through 12.

Column A, Lines 9 through 12
Automatically references total State General Funds expended for each funding source up to the allocated amount from Column H, Line 8. Refer to MH 1909 and final allocation worksheet.

Column A, Line 13
Automatically references amount of FY 2003-2004 Community Services - Managed Care allocation (i.e., Hospital Inpatient and Mental Health Specialty Services Consolidation) spent on "Other Mental Health Services" from MH 1994, Column A, Line 8 plus Line 9 amounts.

Column B, Line 8
Enter Other FFP funds not matched by State General Funds identified in Lines 9 through 12, Column A.

Column B, Lines 9 through 12
For each identified Budget Act Line Item Program expenditure (Lines 9 through 12), total FFP matched in part by the State General Fund (SGF) in Column A automatically references the appropriate Column cell from MH 1909. The FFP difference between total FFP in Line 7 Column B and the aggregate of Lines 9 through 12 is entered in Line 8, Other Funds.

Column B, Line 13
Justification is required for entry on this line.

Columns A, Line 14
No entry, amount should equal Column A, Line 7.

Columns B, Line 14
No entry, amount should equal Column B, Line 7.

Column A and C, Line 15
No entry, amount of FY 2003-2004 Community Services - Managed Care allocation spent on Fee-For-Service/Medi-Cal (FFS/MC) Hospital Inpatient services (i.e., MH 1994, Column A, sum of Lines 6 & 7).

Column A and C, Line 16
No entry, FY 2003-2004 EPSDT SD/MC - State Share estimate from MH 1992, Column J, Line 19, for all legal entities.

Column C, Lines 8 through 16
No entry, sum of Columns A & B.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH
YEAR-END COST REPORT
MH 1940 (07/04) — Fiscal Year 2003-2004

COUNTY OF: 0
COUNTY CODE: 0
ADDRESS: 0
0
0
PREPARED BY: 0 PHONE 0 Date Completed:

FISCAL YEAR ENDING
JUNE 30, 2004

NOTE: AMOUNTS SHOULD BE WHOLE DOLLARS	A STATE GENERAL FUND	B M/C & HF/FED SHARE	C TOTAL	
1. TOTAL EXPENDITURE	$ 0	$ 0	$ 0	OK
2. LESS: REVENUE	(0)	(0)	(0)	
3. SUBTOTAL	0	0	0	
4. LESS: COUNTY SHARE (PER MH 1909)	(0)		(0)	
5. SUBTOTAL NET COUNTY COSTS SUBJECT TO REIMBURSEMENT	0	0	0	OK
6. PLUS: SGF USED AS FFP MATCH (INCLUDED IN LINE 2, COL 2)	0		0	
7. TOTAL NET COUNTY COSTS SUBJECT TO REIMBURSEMENT	$ 0	$ 0	$ 0	
FUNDING SOURCES: 4440-				
8. OTHER FUNDS	0	0	$ 0	
9. 101-0001 (a) COMMUNITY SERVICES - OTHER TREATMENT	0	0	$ 0	
10. 101-0001 (b) ADULT SYSTEM OF CARE	0	0	0	
11. 101-0001 (c) CHILDREN'S MENTAL HEALTH SERVICES	0	0	0	
12. 131-0001 SPECIAL EDUCATION PUPILS	0	0	0	
13. 103-0001 COMMUNITY SERVICES - OTHER TREATMENT FOR MENTAL HEALTH MANAGED CARE	0	0	0	
14. GRAND TOTAL, ALL SOURCES (Must Agree with Line 7)	$ 0	$ 0	$ 0	
15. 103-0001 COMMUNITY SERVICES - MANAGED CARE INPATIENT & SPECIALTY MENTAL HEALTH SERVICES	$ 0		$ 0	
16. EPSDT SD/MC - STATE SHARE ESTIMATE	$ 0		$ 0	
Summary_Flow	OK	OK	OK	

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APPENDIX A

Sample Detail Cost Report (County Legal Entity)

APPENDIX B

Sample Detail Cost Report (Contract Provider Legal Entity with Medi-Cal)

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Sample Detail Cost Report (Contract Provider Legal Entity No Medi-Cal)

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Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-4
State of California Department of Mental Health
Cost And Reporting Financial System
Instruction Manual
Fiscal Year 2004-05

INSTRUCTION MANUAL

COST & FINANCIAL REPORTING SYSTEM (CFRS)

FISCAL YEAR 2004-2005

CALIFORNIA DEPARTMENT OF MENTAL HEALTH

COUNTY FINANCIAL PROGRAM SUPPORT

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Manual Order Number: CFRS-20042005-100

Specifications contained herein are subject to change and these changes will be reported in subsequent release notes and new editions.

March 2005, Department of Mental Health, State of California

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GENERAL CONTACT INFORMATION

By Mail:
Department of Mental Health
County Financial Program Support
1600 9th St., Room 120
Sacramento, CA 95814

By Telephone or FAX:
916.654.2314 – Cost Report Contact Desk
916.653.9269 – Cost Report FAX
916.654.3117 – IT Help Desk

SPECIFIC CONTACT INFORMATION

If you are having technical problems with the Cost Reporting application and need technical assistance, contact the Cost Report Help Desk, or send an email to: cfrs_help@dmhhq.state.ca.us, or call 916.654.2314.

If you want to contact a Department of Mental Health Division or Office, please use the Division/Office Directory, located at http://www.dmh.ca.gov.

WEBSITE

The Department of Mental Health, Information Technology Web Services Internet site can be located at https:/mhhitws.cahwnet.gov.

If you are having problems with the web site and need technical assistance, contact Webmaster@dmhhq.state.ca.us, or call 916.654.3467.

FEEDBACK

If you have questions or comments concerning the contents of the Department of Mental Health Web site, please use the Feedback Form.

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Getting Started

INTRODUCTION

The Fiscal Year (FY) 2004-2005 Cost Reports and reporting process are described within this section. The cost report is designed to focus on completion of certain schedules that will automatically complete the legal entity cost report forms. The formulas in the cost report forms are "locked and protected" to enable smoother process for editing and conducting the year-end settlement process for each local mental health agency. This also ensures the ability to create a uniform statewide database. Listed below are the highlights regarding the cost report spreadsheets and cost reporting procedures.

The cost report spreadsheets for this year remain an Excel based spreadsheet application.

There will be two sets of Cost Report spreadsheet automations:

1. **A Detail Cost Report:**
   - To be completed by all legal entities (county or contract). Service provided can be either Medi-Cal or non-Medi-Cal.
2. **A Summary Cost Report**:
   - To be completed by each County or Mental Health Plan (MHP).
   - The summary cost report is used to complete certain county only forms.
   - Summarizes each County or Mental Health Plan (MHP) total mental health activities for the fiscal year.

The Cost Report automated spreadsheets are available from the Department of Mental Health (DMH) website, at www.dmh.ca.gov.

Cost report submission for FY 2004-2005 involves both electronic and hard copies. The electronic submission process involves ***uploading*** the cost report through the Department's Information Technology Web Services (ITWS), and the hard copy (with the original signed MH 1940) submission process requires one hard copy cost report package to the Department through the mail.

Please mail to:

Department of Mental Health
County Financial Program Support
1600 9th Street, Room 120
Sacramento, CA 95814

SUMMARY OF CHANGES MADE TO FY 2004-2005

Technical changes, updates, and clarifications have been made to this instruction manual. The following is a summary of the major changes made to the Cost Report for the FY 2004-2005:

1. Federal/State sharing ratio for Short-Doyle/Medi-Cal (SD/MC) for FY 2004-2005 has been changed to 50 percent for federal share and 50 percent for state share. Counties are to continue reporting units of service according to the period of time during which services were provided.

2. TBS (Therapeutic Behavioral Services)
   A separate rate was not approved for TBS (Therapeutic Behavioral Services) for the FY 2004-2005.

3. New Forms Added This Year:

   Detail Cost Report:
   MH 1963 – Payments to Contract Providers
   Replaces Supplemental Worksheet

   Summary Cost Report:
   MH 1908 – Supplemental State Resource Data
   Replaces MH 1909_INST

   MH 1912 – Supplemental Cost Report Data for the Special Education Programs
   Replaces MH 1909 SEP

   MH 1995 – Report of Mental Health Services Act (MHSA) Distribution and Expenditures
   New Form to capture the distribution and expenditures for the MHSA

   Instructions for the new forms can be located within the Manual.

4. MH 1900_Information Worksheet has been revised to allow counties to make an adjustment to Medi-Cal FFP due to contract limitations. This section is locked; therefore contact your DMH analyst for assistance with any adjustments.

5. MH 1994, Line 9, State General Fund Expenditures Other Mental Health Services, has been deleted.

6. Final MH 1940 Certification page for each county will be posted on ITWS after the settlement process.

Cost Report Instructions

The California Department of Mental Health's (DMH) Cost Report is required to be completed by all legal entities furnishing local community mental health (Medi-Cal and non-Medi-Cal) services. For the purpose of year-end cost reporting and submission, each county's designated local mental health agency is responsible for submitting the county legal entity's cost report, its contract provider legal entity cost reports and the completion of county forms MH 1908, MH 1909, MH 1912, MH 1940, MH 1994 and MH 1995. These reports should be sent in one package to the DMH.

The objectives of the Department of Mental Health Cost Report are to:

- Compute the cost per unit for each Service Function (SF)
- Determine the estimated net Medi-Cal entitlement (Federal Financial Participation-FFP) for each legal entity;
- Identify the sources of funding;
- Serve as the basis for the local mental health agency's year-end cost settlement, focused reviews and subsequent SD/MC fiscal audit; and
- Serve as the source for County Mental Health fiscal year-end cost information.

This is accomplished by determining the allowable Short-Doyle/Medi-Cal (SD/MC) costs and allocating these costs, between administrative, utilization review, research and evaluation, and direct service cost centers (i.e., modes of service), including the Medi-Cal Administrative Activities (MAA). Participation in the MAA program is optional and requires compliance to additional procedures set by the Centers for Medicare & Medicaid Services (CMS), Department of Health Services, and DMH. MAA costs reported in the cost report must be based on actual staff time captured at the service function level.

Direct service costs are apportioned to Medi-Cal patients based on units of service at the service function level. In FY 2004-2005, units of service will continue to be reported according to the period of time during which services were provided. During FY 2004-2005, the federal/state sharing ratio is as follows:

Regular SD/MC:

First Quarter (July 1, 2004 through September 30, 2004)
The FFP sharing ratio for regular Medi-Cal reimbursable mental health treatment services is 50 percent for the federal share and 50 percent for the state share.

Balance of the Fiscal Year (October 1, 2004 through June 30, 2005)
The FFP sharing ratio for regular Medi-Cal reimbursable mental health treatment services is 50 percent for the federal share and 50 percent for the state share.

Enhanced SD/MC (Children) and Healthy Families:

First Quarter (July 1, 2004 through September 30, 2004)
The FFP sharing ratio for Healthy Families and Enhanced Children's Medi-Cal funds is 65 percent for the federal share and 35 percent for the state share.

Balance of the Fiscal Year (October 1, 2004 through June 30, 2005)
The FFP sharing ratio for Healthy Families and Enhanced Children's Medi-Cal funds is 65 percent for the federal share and 35 percent for the state share.

Enhanced SD/MC (Refugees)

All Quarters (July 1, 2004 – June 30, 2005)
The FFP sharing ratio for Enhanced SD/MC (Refugees) is 100 percent for the entire year.

SD/MC Administration, Quality Assurance, Utilization Review and MAA

The FFP sharing ratio for Skilled Professional Medical Personnel (SPMP) engaged in quality assurance oversight is 75 percent federal share and 25 percent state share. Other quality assurance costs and all other administrative costs, including MAA, is 50/50 percent sharing ratio.

The FFP sharing ratio for Healthy Families Administration is 65 percent federal share and 35 percent state share.

After units of service are identified as described above, SD/MC service function costs are aggregated into inpatient and outpatient costs. Aggregate direct services SD/MC costs (including regular SD/MC, Medicare/Medi-Cal crossover, Enhanced SD/MC for children and refugees) for inpatient and outpatient services for each legal entity are compared with aggregate Medi-Cal published charges and the aggregate Statewide Maximum Allowances (SMA) reimbursement amounts to determine the direct service reimbursement methodology

based on the Lower of Cost or Charge (LCC) principles. This reimbursement methodology is applied to all SD/MC aggregated costs listed above. For negotiated rate legal entities, SD/MC direct service reimbursement is based on the lower of the aggregate SD/MC negotiated rates for inpatient and outpatient services, the aggregate published charges, or the aggregate SMA reimbursement. Patient and other payor liabilities collected on behalf of regular SD/MC, Medicare/Medi-Cal crossover, and enhanced SD/MC patients, are reduced from the gross direct service reimbursement for SD/MC to determine the net due for SD/MC direct services.

Healthy Families direct service costs are NOT included in the calculation to determine the SD/MC reimbursement methodology based on the lower of costs or charges. However, the Healthy Families costs are aggregated and compared in the same way as SD/MC direct service costs and utilizes the same reimbursement methodology determined by the SD/MC costs. Gross direct service reimbursement Healthy Families costs are reduced by patient and other payor liabilities of Healthy Families clients to determine the net Healthy Families reimbursement for direct services.

SD/MC administrative reimbursement for county legal entities is based on the SD/MC direct service reimbursement in the county.[1] Reimbursement for SD/MC utilization review activities also is computed. The sum of net SD/MC direct service reimbursement, net MAA reimbursement, SD/MC administrative reimbursement, and SD/MC utilization review reimbursement represents the basis for determining the preliminary FFP for legal entities' cost based reimbursement. Legal entities reimbursed based on negotiated rates must subtract 25 percent of the amount negotiated rates exceed costs.

Contract providers that provide services to multiple counties have the option to complete the cost report in one of two ways. The first method, "Total Gross Costs method" allows the contractor to report its total gross costs for mental health related services provided to multiple counties on MH 1960 and make adjustments on Line 2 of MH1992 for each county cost report to eliminate costs not related to the county in order to properly show the funding source for services provided to the county. The second method, "Net Cost method" allows the contractor to report only the costs (activities) of the legal entity that are identified with each county. The use of any one method will produce the same result, and each county has the discretion to select the method to be used by its contractors. Round, amounts to the nearest whole dollar.

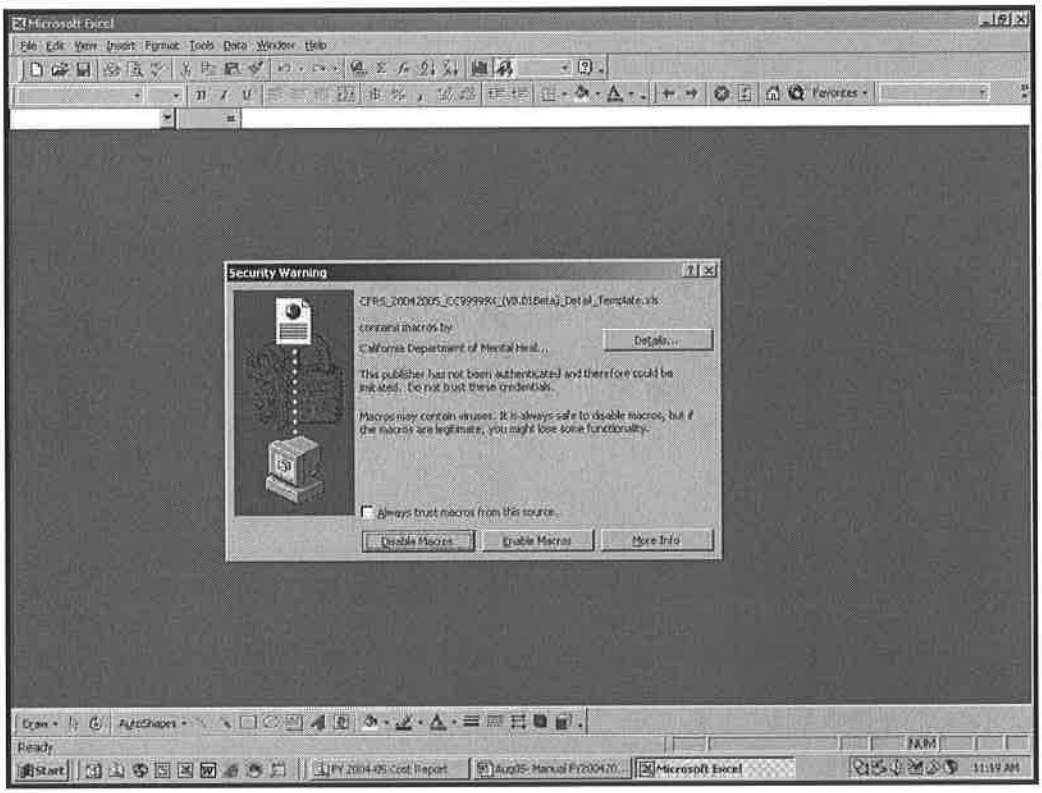
The following steps below describe the procedures to be used in completing the Department of Mental Health fiscal year-end Cost Report.

[1] Throughout these instructions, county legal entities are defined as legal entities staffed and operated by county government employees.

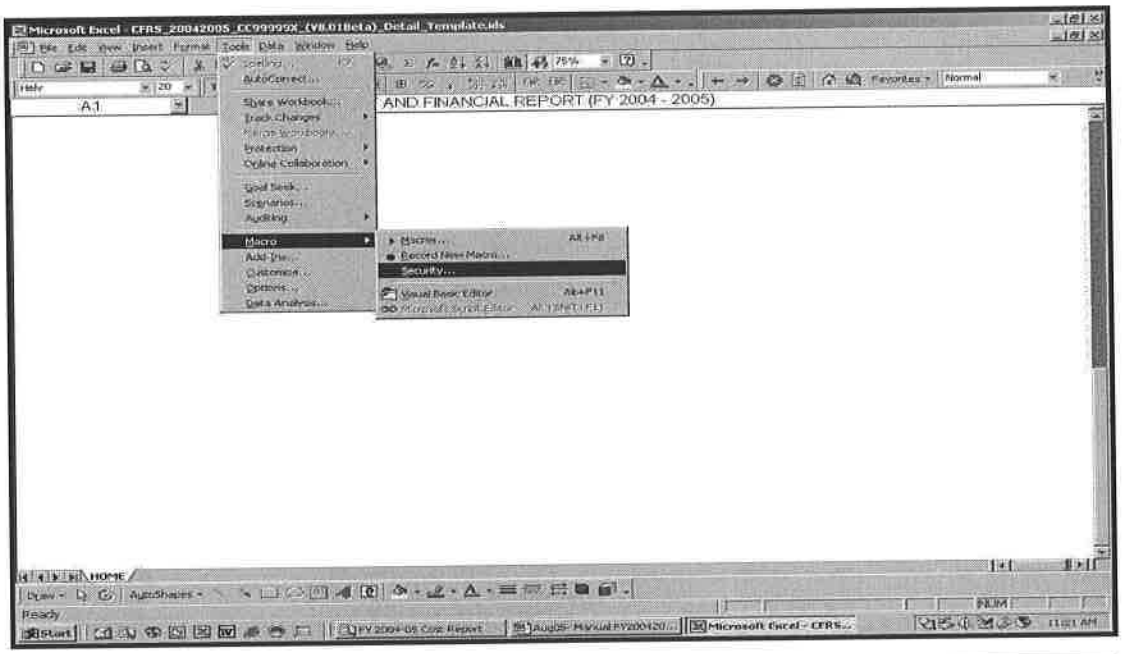
Opening the Workbook

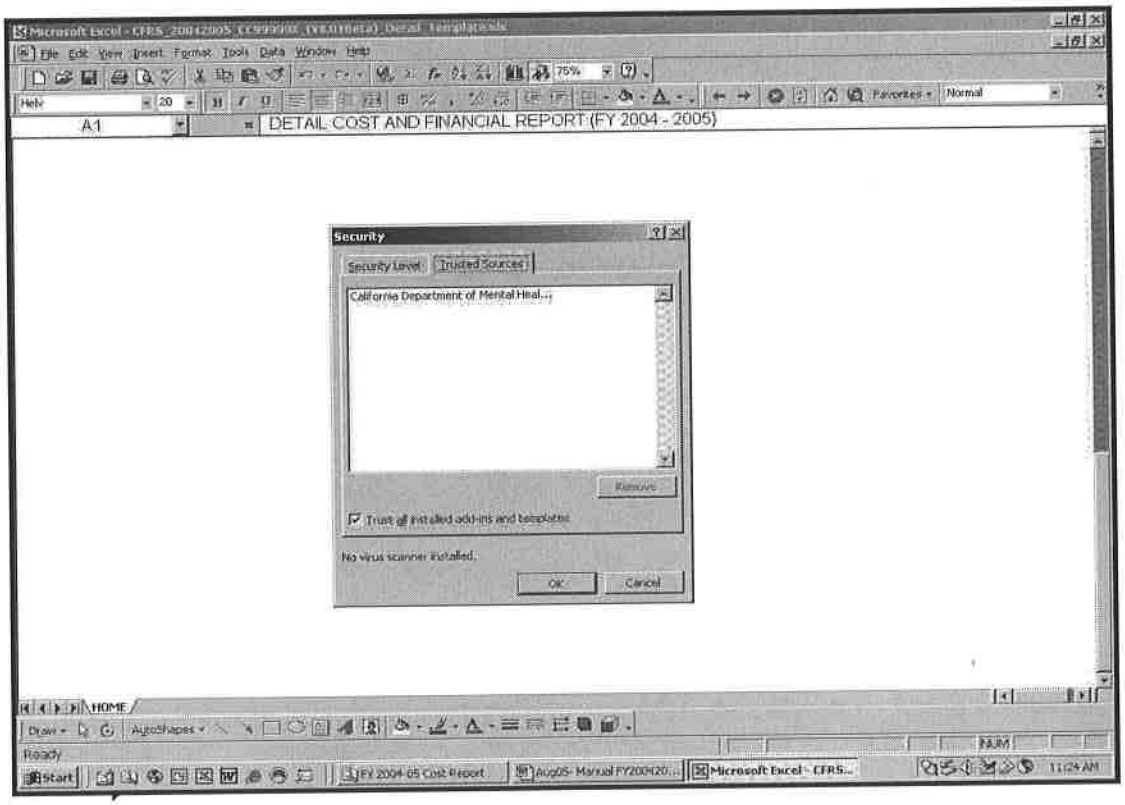
Enable the Macros

The Cost Report is an Excel based application. It uses macros that enable the flow and automatic population for most of the forms. When the workbook is first opened, a dialog window appears and asks whether or not to allow this functionality. **You must check "Always trust Macros from this source"** if you do not want to see this dialog window again when opening the Cost Report template.



If you trust DMH Information Technology and prefer to **ENABLE MACROS** every time you work on the Cost Report template but have accidentally checked "Always trust macros from this source" you can restore the dialog window back by following these procedures. **TOOLS > MACRO > SECURITY > TRUSTED SOURCES.** In the Trusted Sources Dialog box, click on Department of Mental Health... and click on **REMOVE** to restore back the window.





REMOVE to restore "**Always trust macros from source**" Dialog Box window.

No text this page.

HOME

Cost Report Home Page

After you have opened the workbook and enabled the macros, you will now be at the Cost Report Home Page.

From here, you can continue to complete the cost report, or use some of the other options of the cost report.

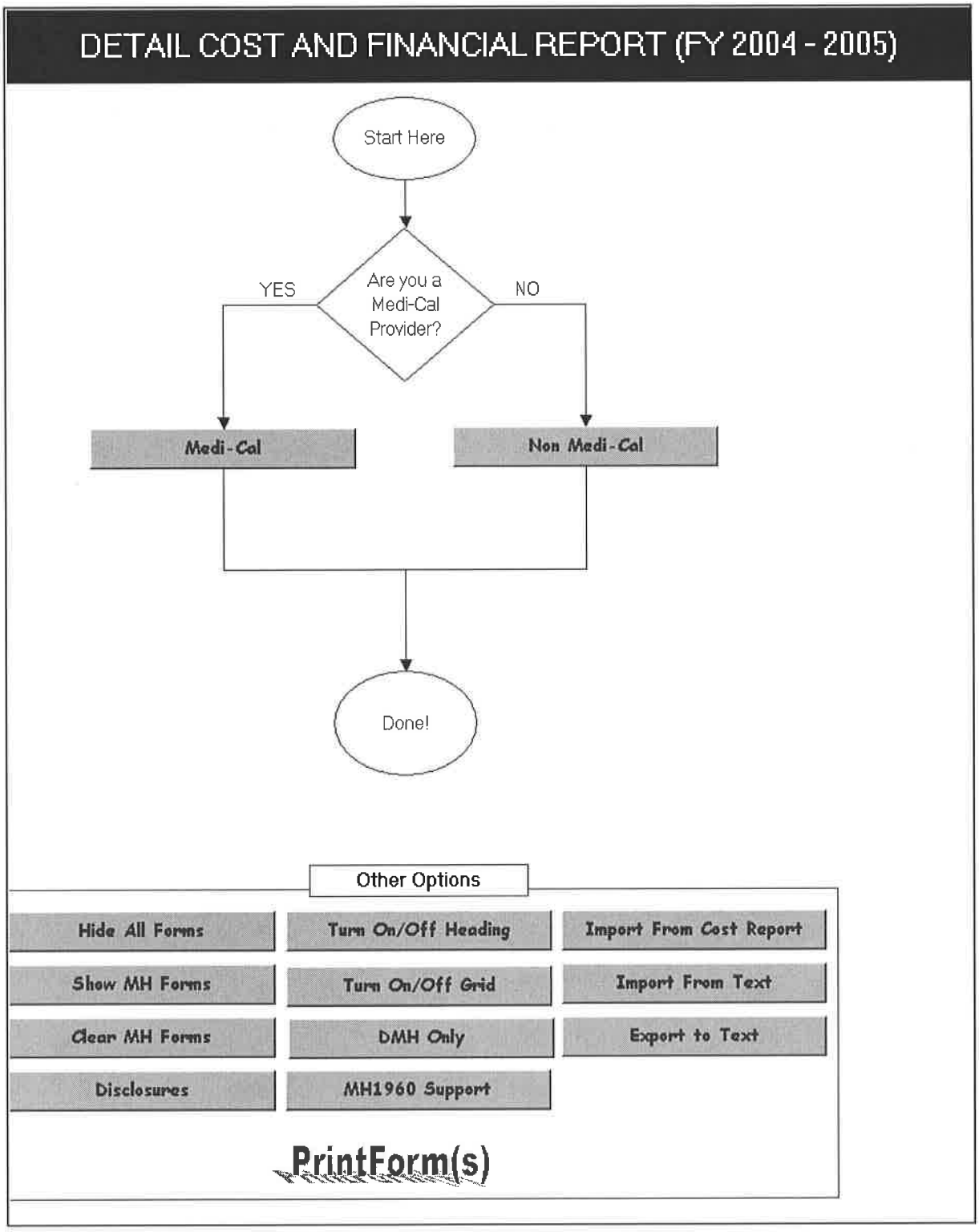
If you wish to continue to complete the cost report, simply "click" on the button of MEDI-CAL or NON-MEDI-CAL, depending upon type of cost report that you are trying to complete.

Subsequently, you will be shown a series of "flowcharts" from your chosen action.

Note:
Please take note of the OPTIONS box, at the bottom of the HOME Page Sheet. These Options will allow you to do the following:

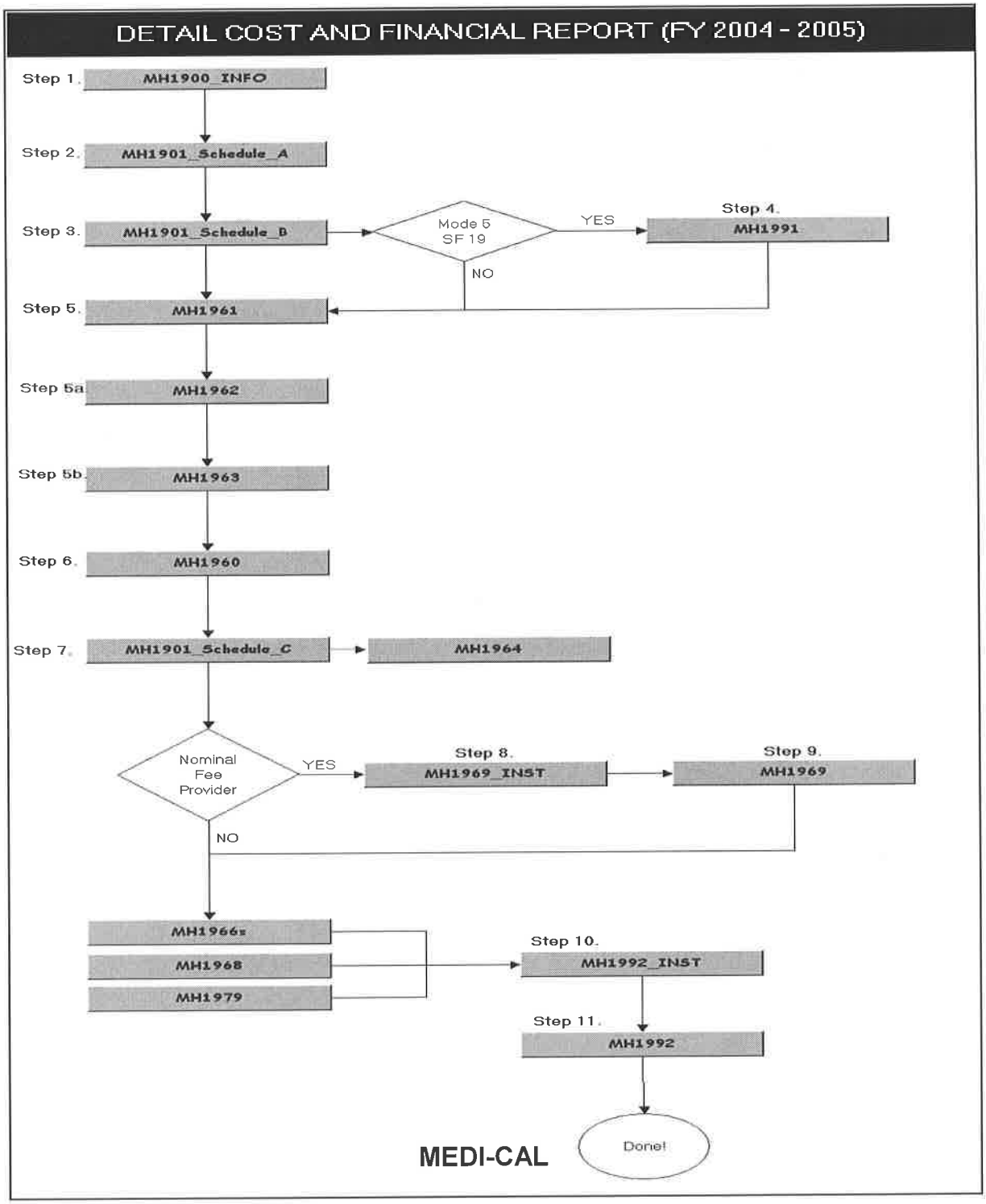
Options Described:

Hide All Forms	Shows only the Home page.
Show MH Forms	Shows all the Cost Report worksheets.
Clear Forms	Reset all data values in forms to zeroes or blanks.
Turn On/Off Heading	Toggles the Excel Row and Column indicator's, such as A,B,C, and 1,2,3, etc…) Useful if only wanting to see FORM Row and Column indicator's and NOT EXCEL Row and Column indicators.
Turn On/Off Grid	Toggle the Excel background grid showing cell placement.
Import from Cost Report	This option will allow you to import from another DMH Cost Report workbook data into the current workbook. These cost reports must be from the same fiscal year.
Import from Text	This option will allow you to import and populate data into the MH_Schedules.
Export to Text	This option will allow you to export the data from the MH_Schedules.
Print Options	This option will allow you print selected schedules or forms of the cost report.


DETAIL COST AND FINANCIAL REPORT (FY 2004 - 2005)
Start Here
Are you a Medi-Cal Provider?
YES
NO
Medi-Cal
Non Medi-Cal
Done!
Other Options
Hide All Forms
Turn On/Off Heading
Import From Cost Report
Show MH Forms
Turn On/Off Grid
Import From Text
Clear MH Forms
DMH Only
Export to Text
Disclosures
MH1960 Support
PrintForm(s)

MEDI-CAL

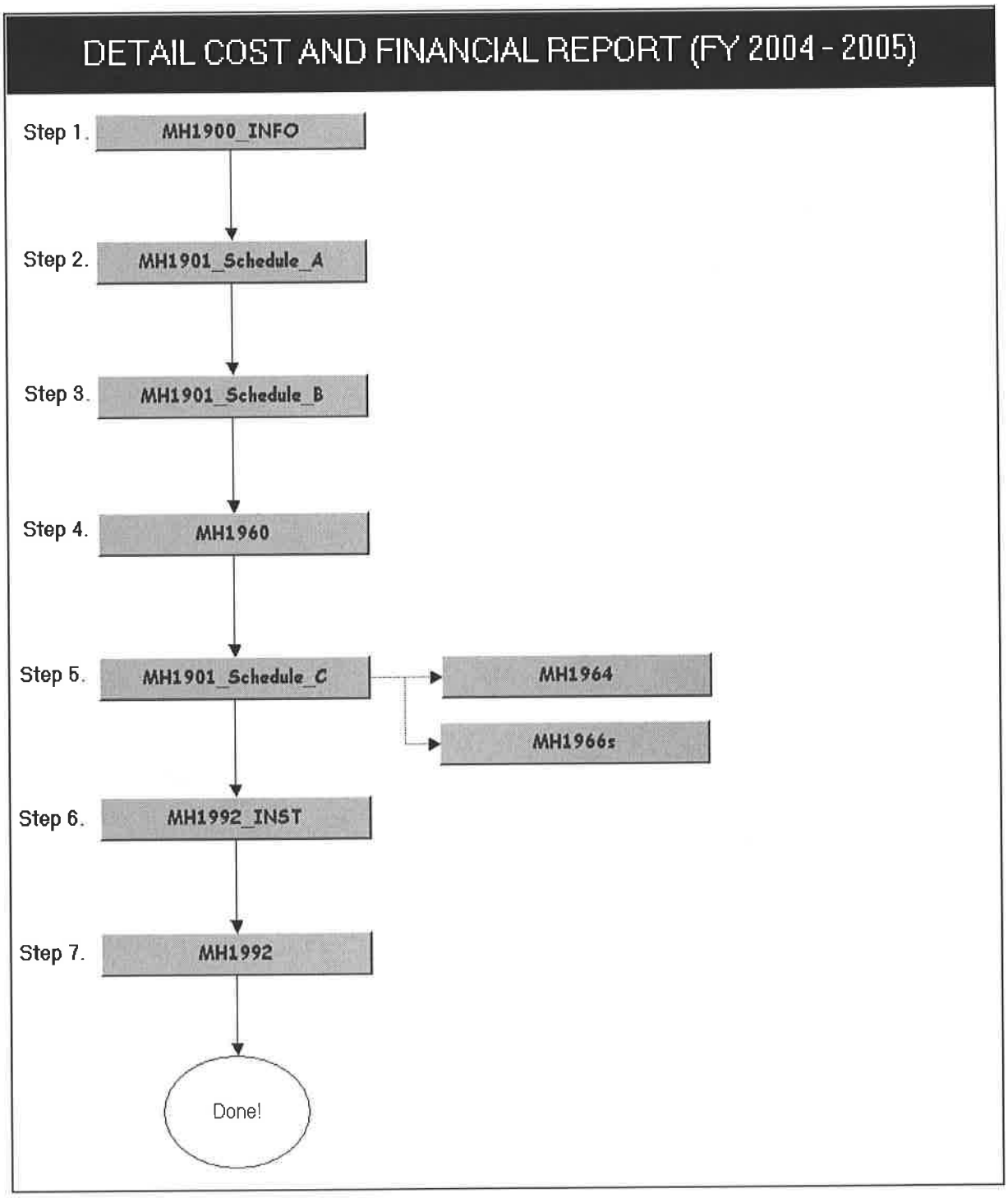
Flowchart Path if Medi-Cal Cost Report


DETAIL COST AND FINANCIAL REPORT (FY 2004 - 2005)
Step 1.
MH1900_INFO
Step 2.
MH1901_Schedule_A
Step 3.
MH1901_Schedule_B
Mode 5 SF 19
YES
Step 4.
MH1991
NO
Step 5.
MH1961
Step 5a
MH1962
Step 5b.
MH1963
Step 6.
MH1960
Step 7.
MH1901_Schedule_C
MH1964
Nominal Fee Provider
YES
Step 8.
MH1969_INST
Step 9.
MH1969
NO
MH1966s
MH1968
MH1979
Step 10.
MH1992_INST
Step 11.
MH1992
Done!
MEDI-CAL

Non-MEDI-CAL

Flowchart Path if Non-Medi-Cal Cost Report

NON-MEDI-CAL


DETAIL COST AND FINANCIAL REPORT (FY 2004 - 2005)
Step 1.
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Step 2.
MH1901_Schedule_A
Step 3.
MH1901_Schedule_B
Step 4.
MH1960
Step 5.
MH1901_Schedule_C
MH1964
MH1966s
Step 6.
MH1992_INST
Step 7.
MH1992
Done!

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Detail Forms For ALL Legal Entities

This section details the following forms and their requirements for ALL Legal Entities. This includes contract and county legal entities.

MH 1900	Information Worksheet
MH 1901 Schedule A	Statewide Maximum Allowances, Negotiated Rates And Published Charges
MH 1901 Schedule B	Worksheet For Units Of Service And Revenues By Mode And Service Function
MH 1901 Schedule C	Supporting Documentation For The Method Used To Allocate Totals To Mode Of Service And Service Function
MH 1960	Calculation of Program Costs
MH 1961	Medi-Cal Adjustments to Costs
MH 1962	Other Adjustments
MH 1963	Payments to Contract Providers
MH 1964	Allocation of Costs to Modes of Service
MH 1966 (Program 1 and Program 2)	Allocation of Costs to Service Functions – Mode Total
MH 1966 (Mode 05, Service Function 19)	EXCEPTION (Mode 05, Service Function 19)
MH 1966 (Modes 45 and 60)	Allocation of Costs to Service Functions – Mode Total for Outreach and Support (Modes 45 and 60)
MH 1966 (Mode 55)	Allocation of Costs to Service Functions – Mode Total for Mode 55 Medi-Cal Administrative Activities (MAA)
MH 1968	Determination of SD/MC Direct Services and MAA Reimbursement
MH 1969 (Optional)	Lower of Costs or Charges Determination
MH 1979	SD/MC Preliminary Desk Settlement
MH 1991	Calculation of SD/MC (Hospital Administrative Days)
MH 1992	Funding Sources

MH 1900

Information Worksheet

The Information Worksheet is the starting point for the completion of the automated SD/MC Cost Report. The information provided here is automatically linked to forms and schedules in the cost report. This worksheet eliminates the redundant entry of county name and code, and legal entity (LE) name and number on cost report forms and schedules. The information provided here applies to county and contract legal entities for Medi-Cal and non-Medi-Cal Cost Reports.

The Information Worksheet is divided into sections. Section I should be completed by "All Legal Entities" and Section II should be completed by "County Legal Entities only".

Legal entities that provided SD/MC units of service during the reporting period should select the "Y" option to the question, "Are you reporting SD/MC?" If you are not reporting SD/MC units of service, select option "N".

Each county legal entity is required to respond to the question whether their population is either over or under 125,000 population. If county population is over 125,000, select option "Y". If it is either 125,000 or under, select option "N".

County legal entities should report "Contract Provider Medi-Cal Direct Service Gross Reimbursement" in Section II. The amount reported here is used to populate MH 1979, Line 2, Columns B and C ordinarily used for the determination of Medi-Cal Administrative Reimbursement Limit. Note, that reported amount is the sum of MH1968, Lines 21, 21A and 22, Columns E & K for all Contract Providers that reported Medi-Cal units on MH 1901 Schedule B columns. (Refer to MH 1979, Line 2 for details.)

County legal entity should report "Contract Provider Healthy Families Direct Service Gross Reimbursement" in Section II. The amount reported here is used to populate MH 1979, Line 7A, Columns B and C used for the determination of Healthy Families Administrative Reimbursement Limit. Note, that reported amount is the sum of MH1968, Lines 27 and 27A, Columns E & K for all Contract Providers that reported Healthy Families units on MH 1901 Schedule B columns.

County legal entities also are required to enter the provider numbers for Fee-For-Service Mental Health Specialty for individual and group providers.

County legal entities can make adjustments to Medi-Cal FFP due to contract limitations that will automatically populate MH 1979, Line 22, Column J. This section is locked; therefore contact your DMH analyst for assistance with any adjustments.

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

DETAIL COST REPORT
INFORMATION SHEET
MH1900 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

SECTION I: ALL LEGAL ENTITIES:

All Legal Entities are to complete Section I.

Name of Preparer:	
Date:	
Legal Entity Name:	
Legal Entity Number:	
County:	
County Code:	
Is this a County Legal Entity Report? (Y or N)	Yes
Are you reporting SD/MC? (Y or N)	Yes

HOME | MH1901_Schedule_A >>

SECTION II: COUNTY LEGAL ENTITY ONLY:

Only County Legal Entities are to Complete Section II.

Address:	
Phone Number:	
County Population: Over 125,000? (Y or N):	Yes

Contract Provider Medi-Cal Direct Service Gross Reimbursement (Used to populate MH1979 Line 2)

Inpatient Services	
Outpatient Services	

Contract Provider Healthy Families Direct Service Gross Reimbursement (Used to populate MH1979 Line 7)

Inpatient Services	
Outpatient Services	

Total State Share of SD/MC Cost:	

Fee For Service - Mental Health Specialty Provider Numbers For Individual and Group — ***Mode&SF -->***

Legal Entity Number (FFS):	
Psychiatrist:	
Psychologist:	
Mixed Specialty Group:	
RN:	
LCSW:	
MFCC (MFT):	

County Desk Edit to Adjust Medi-Cal FFP Due to Contract Limitation (Used to populate MH1979 Line 22J)

Mode 05 - Hospital Inpatient Services	
Mode 05 - Other 24 Hour Services	
Mode 10 - Day Services	
Mode 15 - Outpatient Services	
Contract Limitation Adjustment Total	$ -

HOME | MH1901_Schedule_A >>

MH 1901 Schedule A

Statewide Maximum Allowances, Negotiated Rates and Published Charges

MH 1901 Schedule A requires information on state-approved Negotiated Rates (NR) and Published Charges (PC) for all authorized services. The form layout is by Mode and Service Functions (SF) and includes the FY 2004-2005 SD/MC Statewide Maximum Allowances (SMA). While the SMA rates are provided, each legal entity must input the NR and PC data for all authorized services. This form serves as a "source document" that will enable the SMA, NR and PC rates to be cell referenced to other applicable MH forms.

Column D - Negotiated Rate (NR)
Enter the Negotiated Rates for all Modes and Service Functions that have state-approved rates.

Column E - Published Charge (PC)
Enter Published Charge rates for appropriate Modes and Service Functions reported. Note that Outreach (including MAA) and Support Services are excluded. A legal entity's published charge is: (1) the usual and customary charge to the general public; "published charges" are usual and customary charges prevalent in the public mental health sector that are used to bill the general public, insurers, and other non-Medi-Cal payors. Legal entities with more than one published charge rate for a service function can report a *weighted average* published charge rate for the service function, or provide a separate support schedule with the following information: (1) each service function; (2) time period covered by each published charge; (3) each published charge per unit of service; (4) Medi-Cal units of service provided for each published charge; and (5) total published charges for each service function (published charge per unit multiplied by the units of service). The published charge for Mode 05, Service Function 19, Hospital Administrative Days, should include physician and ancillary costs.

Column E, Rows 31-35 – Medi-Cal Eligibility Factor
Enter the Medi-Cal Eligibility Factor if participating in Medi-Cal Administrative Activities (MAA). A separate eligibility factor should be reported for each quarter claimed and should be consistent with quarterly MAA invoices submitted to DMH.

Column F, County Non-Medi-Cal Contract Rate
Enter the non-Medi-Cal contract rates agreed between county and its service providers for Modes 45 and 60. Do not enter Medi-Cal contract rates in this column.

Column G, Rate for Allocation
This column carries forward NRs entered in Columns D and F (county non-Medi-Cal contract rates with service providers) for the purpose of allocating costs to modes and service functions.

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

DETAIL COST REPORT

SCHEDULE OF STATEWIDE MAXIMUM ALLOWANCES, NEGOTIATED RATES AND PUBLISHED CHARGES

MH 1901 SCHEDULE A (Rev. 7/05) — FISCAL YEAR 2004 - 2005

Entity Name: 0 Entity Number:

Fiscal Year: 2004 - 2005

		A	B	C	D	E	F	G
	SERVICE FUNCTION	MODE	SERVICE FUNCTION CODE	SMA	STATE APPROVED (NR)	PUBLISHED CHARGE	COUNTY NON M/C CONTRACT RATE	RATE FOR ALLOCATION
	A. 24 - HOUR SERVICES							
1	Hospital Inpatient	05	10 - 18	$913.58				$0.00
2	Hospital Administrative Day	05	19	$236.82				$0.00
3	Psychiatric Health Facility (PHF)	05	20 - 29	$505.15				$0.00
4	SNF Intensive	05	30 -34					$0.00
5	IMD Basic (No Patch)	05	35					$0.00
6	IMD (With Patch)	05	36 - 39					$0.00
7	Adult Crisis Residential	05	40 - 49	$284.85				$0.00
8	Jail Inpatient	05	50 - 59					$0.00
9	Residential Other	05	60 - 64					$0.00
10	Adult Residential	05	65 - 79	$138.94				$0.00
11	Semi - Supervised Living	05	80 - 84					$0.00
12	Independent Living	05	85 - 89					$0.00
13	MH Rehab Centers	05	90 - 94					$0.00
	B. DAY SERVICES							
14	Crisis Stabilization Emergency Room	10	20 - 24	$88.42				$0.00
15	Urgent Care	10	25 - 29	$88.42				$0.00
16	Vocational Services	10	30 - 39					$0.00
17	Socialization	10	40 - 49					$0.00
18	SNF Augmentation	10	60 - 69					$0.00
19	Day Treatment Intensive Half Day	10	81 - 84	$134.81				$0.00
20	Full Day	10	85 - 89	$189.33				$0.00
21	Day Rehabilitation Half Day	10	91 - 94	$78.64				$0.00
22	Full Day	10	95 - 99	$122.75				$0.00
	C. OUTPATIENT SERVICES							
23	Case Management, Brokerage	15	01 - 09	$1.89				$0.00
24	Mental Health Services	15	10 - 19	$2.44				$0.00
25	Mental Health Services	15	30 - 59	$2.44				$0.00
26	Medication Support	15	60 - 69	$4.51				$0.00
27	Crisis Intervention	15	70 - 79	$3.63				$0.00
	D. OUTREACH SERVICES							
28	Mental Health Promotion	45	10 - 19					$0.00
29	Community Client Services	45	20 - 29					$0.00
	E. MEDI-CAL ADMINISTRATIVE ACTIVITIES				**MEDI-CAL ELIGIBILITY FACTOR**			
30	Medi-Cal Outreach	55	01 - 03					
31	Medi-Cal Eligibility Intake	55	04 - 06		Quarter 1			
32	Medi-Cal Contract Administration	55	07 - 08		Quarter 2			
33	MAA Coordination and Claims Administration	55	09		Quarter 3			
34	Referral - Crisis, Non-Open Case	55	11 - 13		Quarter 4			
35	MH Services Contract Administration	55	14 - 16		Average			
36	Discounted Mental Health Outreach	55	17 - 19					
37	SPMP Case Management, Non-Open Case	55	21 - 23					
38	SPMP Program Planning and Development	55	24 - 26					
39	SPMP MAA Training	55	27 - 29					
40	Non-SPMP Case Management, Non-Open Case	55	31 - 34					
41	Non-SPMP Program Planning and Development	55	35 - 39					
	F. SUPPORT SERVICES							
42	Conservatorship Investigation	60	20 - 29					$0.00
43	Administration	60	30 - 39					$0.00
44	Life Support/Board & Care	60	40 - 49					$0.00
45	Case Management Support	60	60 - 69					$0.00

HOME | << MH1900_INFO | MH1901_Schedule_B >>

MH 1901 Schedule B

Worksheet for Units of Service and Revenues by Mode and Service Function

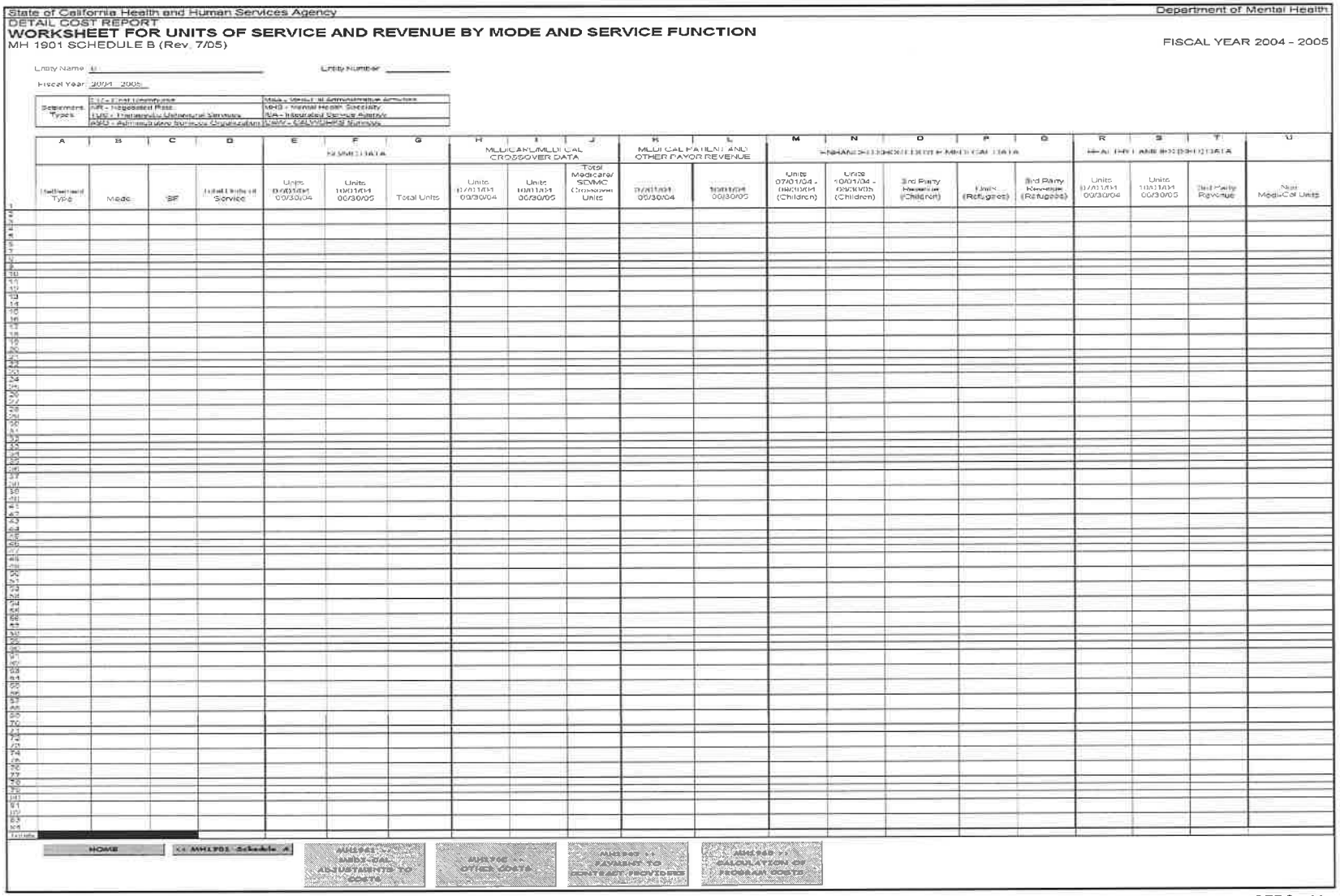
MH 1901 Schedule B is an "all purpose" type worksheet. Data reported here is used to populate the MH 1966, MH 1968, and MH 1979. This worksheet identifies services according to "settlement type", modes and service functions and the period of service. Total units of service and units allocated to Short-Doyle/Medi-Cal, Medicare/Medi-Cal Crossovers, Enhanced Medi-Cal, Medi-Cal Administrative Activities and Healthy Families are accounted for here. Total units reported must equal the sum of Columns G, J, M, N, P, R, S and U. Patient and Other Payor Revenues must also be reported on this worksheet. If unable to isolate Patient and Other Payor Revenues at the service function level, revenues can be reported at the modes of service level under the first reported service function within each mode.

SD/MC EXPLANATION OF BALANCES (EOB) AND INTERNAL REPORTING SYSTEM

The Short-Doyle/Medi-Cal (SD/MC) system pays for mental health services provided under the SD/MC program to Medi-Cal beneficiaries. This system supports the claims submission, correction, and approval processes for the counties. For cost report submission and reconciliation, unit of service data reported must match Explanation of Balances (EOB) records and internal reporting system available in the county to track SD/MC units and revenues that were approved and valid. Note, that complete reliance on the (EOB) reports are not sufficient because some approved claims, later denied, cannot be edited from the EOB reports. It is mandatory that the county establishes an internal tracking system that accurately complements the EOB reports for both cost report submission and audit trail purposes. Separate tracking systems labeled ***package A, and package B*** must be used to account for SD/MC units of service reported for year-end cost report submission and Final Cost Report Reconciliation. Package A should contain EOB SD/MC unit of service data used for cost report submission, and Package B should contain EOB SD/MC units of service data for Final Cost Report Reconciliation. These records should be maintained along with other records for cost report settlement and audit purposes.

Column A - Settlement Type
Enter the settlement type (CR, NR, TBS, ASO, MAA, MHS, ISA and CAW) in Column A. Settlement type identifies the method used to determine reimbursement limit due to application of each program's rules and regulations or as part of a performance agreement between the Department and the county legal entities.

- **CR** Cost reimbursement method of reimbursement is based on actual cost.
- **NR** Negotiated Rate method of reimbursement is based on a negotiated rate approved by the State.



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

DETAIL COST REPORT

WORKSHEET FOR UNITS OF SERVICE AND REVENUE BY MODE AND SERVICE FUNCTION

MH 1901 SCHEDULE B (Rev. 7/05)

FISCAL YEAR 2004 - 2005

Entity Name: _____ Entity Number: _____

Fiscal Year: 2004 - 2005

Separate Types		
CF - Cost Exempt		MAA - Medi-Cal Administrative Services
DR - Dependent Rate		MHS - Mental Health Specialty
HSD - Homeless Outreach Services		RA - Integrated Service Agency
ASO - Administrative Service Organization		WIC - CALWORKS Services

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
					SD/MC DATA			MEDICARE/MEDI-CAL CROSSOVER DATA			MEDI-CAL PATIENT AND OTHER PAYOR REVENUE		ENHANCED SERVICES FOR MEDI-CAL DATA					REALIGNMENT FUNDED DATA			
	Settlement Type	Mode	SF	Unit Type of Service	Units 07/01/04 - 09/30/04	Units 10/01/04 - 06/30/05	Total Units	Units 07/01/04 - 09/30/04	Units 10/01/04 - 06/30/05	Total Medicare/ SD/MC Crossover Units	07/01/04 - 06/30/05	07/01/04 - 06/30/05	Units 07/01/04 - 09/30/04 (Children)	Units 10/01/04 - 06/30/05 (Children)	3rd Party Revenue (Children)	Units (Refugees)	3rd Party Revenue (Refugees)	Units 07/01/04 - 09/30/04	Units 10/01/04 - 06/30/05	3rd Party Revenue	Net Medi-Cal Units
1																					
2																					
3																					
4																					
5																					
6																					
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84																					
Totals																					

HOME | << MH1901 Schedule A | MH1902 - Mode-Cost Adjustments to Costs | MH1903 - Survey of Other Costs | MH1904 - Payment to Contract Providers | MH1905 - Calculation of Program Costs

- **TBS** Therapeutic Behavioral Services (TBS) are individual or group providers, and organizational providers that contract with county Mental Health Plans (MHPs) to provide *TBS ONLY* services. These providers are not required to submit annual cost reports to the state. County Mental Health Plans (MHPs) should reimburse this provider type costs and report these costs to DMH as actual cost to the county under the county legal entity number (detailed cost report) in Program 2 – TBS costs. *(Note: cost reports from organizational providers that provide TBS ONLY services will not be accepted).*

- **ASO** Administrative Services Organization (ASO) method of reimbursement is actual cost to the county. Counties are allowed to claim actual costs for payments made to the fiscal intermediary for the provision of services and related administrative fees for children placed outside of the county.

- **MAA** Medi-Cal Administrative Activities (MAA) method of reimbursement is based on actual costs to the county for counties participating in mental health MAA. Participation includes submission of a claiming plan, state and federal level approval of a County Mental Health MAA Plan and the submission of invoices through DMH during the year. All MAA invoices must be submitted by the time the cost report is due, and, the units of service identified on the cost report must match the invoiced units. Please contact your MAA Coordinator for additional participation requirements.

- **MHS** Mental Health Specialty (MHS) method of reimbursement is actual cost to the county. Counties are allowed to claim actual costs for payments made to Fee-For-Service individual or group providers for mental health specialty services.

- **ISA** Integrated Service Agency (ISA) method of reimbursement is based on actual costs to the county for payments made to the providers of ISA services.

- **CAW** California Work Opportunity and Responsibility to Kids (CalWORKS) program is to prepare clients for work and assist them to obtain and maintain employment so they can effectively support their families. Under CalWORKs, cash aid to families is time-limited and able-bodied adults in the families must meet certain work requirements to remain eligible. County welfare departments under the supervision of California Department of Social Services (CDSS) administer this program.

Column B – Mode
Enter the Mode of Service.

Column C – Service Function
Enter the Service Function.

Column D – Total Units of Service
Enter the total units for each Service Function.

Column E – SD/MC Units
(July 1, 2004 – September 30, 2004)
Enter the total regular SD/MC units (from billing records) for each Medi-Cal service function for the period 07/01/04-09/30/04. Do not include Medicare/Medi-Cal crossover units or enhanced SD/MC units here.

Column F – SD/MC Units
(October 1, 2004 – June 30, 2005)
Enter the total regular SD/MC units (from billing records) for each Medi-Cal service function for the period 10/01/04-06/30/05. Do not include Medicare/Medi-Cal crossover units or enhanced SD/MC units here.

Column G – Total SD/MC Units
No entry. This column sums Columns E and F.

Column H – Medicare/Medi-Cal Crossover Units
(July 1, 2004 – September 30, 2004)
Enter the Medicare/Medi-Cal Crossover units by service function for the period 7/1/04-9/30/04.

Column I – Medicare/Medi-Cal Crossover Units
(October 1, 2004 – June 30, 2005)
Enter the Medicare/Medi-Cal Crossover units by service function for the period 10/01/04-06/30/05.

Column J – Total Medicare/Medi-Cal Crossover Units
No Entry. This column sums Columns H and I.

Columns K & L – Third Party Revenue for Patient and Other Payors
Enter the 3rd party revenue received by the agency and attributed to regular SD/MC and Medicare/Medi-Cal crossover units of service (07/01/04–09/30/04) for each service function or mode of service.
Enter the 3rd party revenue received by the agency and attributed to regular SD/MC and Medicare/Medi-Cal crossover units of service (10/01/04–06/30/05) for each service function or mode of service.

Third party revenue should include patient fees for Medi-Cal share of costs, patient insurance, Medicare, and other revenues received on behalf of Medi-Cal clients in providing Medi-Cal units. This does not include realignment funding. Revenues should be reported on an accrual basis and should be identified as directly as possible to service function or mode level. If revenues cannot be directly identified, use a reasonable method to allocate revenues between inpatient and outpatient services.

Medicare revenues include revenues for services provided during this cost report fiscal year. *Prior year* Medicare revenues *should not* be included in the cost report.

Column M – Units of Service for Enhanced SD/MC (Children)
(July 1, 2004 – September 30, 2004)
Enter the units of service for each service function for Enhanced SD/MC (Children) for the period 07/01/04-09/30/04.

Column N - Units of Service for Enhanced SD/MC (Children)
(October 1, 2004 – June 30, 2005)
Enter the units of service for each service function for Enhanced SD/MC (Children) for the period 10/01/04-06/30/05.

Column O - 3RD Party Revenue Enhanced SD/MC (Children)
Enter 3rd Party Revenue collections for Enhanced SD/MC (Children) services for the entire year. See Columns K & L for more information.

Column P – Units of Service for Enhanced SD/MC (Refugees)
Enter units of service for each service function for Enhanced SD/MC (Refugees) for the entire year. These are units of service that were billed through the SD/MC system using Aid Codes 01, 02, 08, or 0A.

Column Q - 3RD Party Revenue (Refugees)
Enter 3rd Party Revenue collections for refugees for the entire year. See Columns K & L for more information.

Column R – Units of Service - Healthy Families (SED)
(July 1, 2004 – September 30, 2004)
Enter units of service for each service function for Healthy Families for the period 07/01/04-09/30/04. These are units of service that were billed through the SD/MC system using Aid Codes *7X or 9H*.

Column S – Units of Service - Healthy Families (SED)
(October 1, 2004 – June 30, 2005)
Enter units of service for each service function for Healthy Families for the period 10/01/04-06/30/05. These are units of service that were billed through the SD/MC system using Aid Codes *7X or 9H*.

Column T - 3RD Party Revenue Healthy Families (SED)
Enter 3rd Party Revenue collections for Healthy Families (SED) for the entire year. See Columns K & L for more information.

Column U – Other Units
No entry. This column calculates the total units less all SD/MC units. Column ***U*** equals Column ***D*** less Columns ***G, J, M, N, P, R, and S***. If the aggregate of columns ***G, J, M, N, P, R*** and ***S*** are greater than Column ***D***, you will get an error code in this column. You will need to identify and correct this before continuing.

MH 1901 Schedule C

Supporting Documentation for the Method Used to Allocate Total Cost to Mode of Service and Service Function

MH 1901 Schedule C is designed to automatically pull **direct service costs** for allocation from MH 1960, Line 18. The Settlement Type, Mode, Service Functions, and Total Units are automatically populated from MH 1901 Schedule B. This worksheet is also designed to automatically distribute direct service costs to modes and service functions through the application of any of the three approved allocation methods. The three allocation methods are: (1) Costs determined at the service function level; (2) Time study; and (3) Relative Value method. The calculations performed here automatically populate MH 1966, Programs 1 and 2. Selection of an "Allocation Method" from the Allocation Box above will allow the distribution of direct service costs to modes and service functions. For example, if you select SMA Rate as an allocation option from the Allocation Box, it means that this worksheet will perform a relative value calculation using information from MH 1901 Schedule A to allocate direct service costs to modes and service functions on MH 1966, Program 1 or 2.

Allocation Methodology

1) **Costs Determined at Service Function Level**
   Some legal entities have the technology and reporting mechanisms to capture costs at the service function level. Legal entities with this capability should allocate costs in this manner.

2) **Time Study**
   The time study procedure used previously to allocate costs between modes of service can be used to allocate costs between service functions. To accomplish this, hours must be reported at the service function level rather than at the mode of service level. The percentage of total is calculated by dividing the costed hours for each service function by the total costed hours.

3) **Relative Value**
   Units of service/time multiplied by the legal entity's charge for each service function determines the relative value assigned to each service function. A legal entity's charge for each service function is: (1) the legal entity's published charge; (2) the legal entity's usual and customary charge; or (3) the legal entity's charge to the general public for providing services. The SMA rate for each service function may be substituted for the legal entity's charge. The relative value for each service function is divided by the sum of all relative values to determine the percentage of

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

DETAIL COST REPORT

SUPPORTING DOCUMENTATION FOR THE METHOD USED TO ALLOCATE TOTALS TO MODE OF SERVICE & SERVICE FUNCTION

MH 1901 SCHEDULE C (Rev. 7/05)

FISCAL YEAR 2004 - 2005

Entity Name: 0

Entity Number: _____

Fiscal Year: 2004 - 2005

Allocation
- ○ Rate for Allocation
- ○ SMA Rate
- ○ Published Charges
- ◉ Directly Allocated

COSTS TO BE ALLOCATED
Allowable Mode Costs (MH1960 Line 10, Col. C)

	A	B	C	D	E	F	G	H	I
						Allocation Basis			
	Settlement Type	Mode	SF	Total Units	Eligible Direct Cost	Directly Allocated Data	Relative Value	Allocation %	Allocated Cost
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
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84									
Totals									

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Summary

Mode	Allocated Cost	Allocated %
5 10-18		0.00%
5 Other		0.00%
10		0.00%
15 Program_1		0.00%
45		0.00%
55		0.00%
60		0.00%
Total		0.00%

15 Program_2

Settlement Type	Allocated Cost
TBS	
ASO	
MHS	
Total	

total for each service function. This method should be used by legal entities whose charges are established and updated annually based on the costs of providing the service. The relative value method cannot be used to allocate Mode 05, Service Functions 10 through 19, service costs according to the Department's Fiscal Audits Unit.

Allocation Method Option Box

Select an Allocation Method

- **Rate for Allocation** - Select "Rate for Allocation" to use the relative value method based on the combined State Negotiated Rates and county non-Medi-Cal contract rates to allocate costs to modes and service functions. Do not select this option if you have not negotiated all your service functions for a Mode of Service. You can use this allocation method if there are Modes 45 and 60 costs to be allocated.

- **Statewide Maximum Allowances (SMA) Rate** - Select "SMA" for relative value method of cost allocation based on SMAs, if there are SMA rates for all the modes and service functions to be allocated.

- **Published Charges** - Select "Published Charges" for relative value method of cost allocation based on published charges, if you reported published charge rates for all the modes and service functions.

- **Directly Allocated** - Select "Directly Allocated" for the direct cost allocation method. This method can be used if costs were developed based on a time study or any other approved costing method.

Column A - Settlement Type

No entry. This column automatically populates from MH 1901 Schedule B, Column A.

Column B – Mode

No Entry. This column automatically populates from MH 1901 Schedule B, Column B.

Column C – Service Function

No Entry. This column automatically populates from MH 1901 Schedule B, Column C.

Column D – Total Units

No Entry. This column extracts the information from MH 1901 Schedule B, Column D.

Column E – Eligible Direct Cost

Enter costs associated with TBS, ASO, MHS, ISA, MAA and CAW. These costs, except for MAA and CAW, are reported on MH 1966, Program 2, based on actual costs to the county.

Column F – Directly Allocated Cost
Enter amount for direct allocation to each service function on MH 1966, Program 1. In order to use this column for direct allocation, you must select "Directly Allocated" option from the allocation method selection box. Do not report amounts associated with TBS, MAA, ASO, ISA, MHS and CAW in this column.

Column G – Relative Value
No entry. This column computes the relative value using the selected allocation base. Relative value is the product of multiplying negotiated rate, SMA or published charges by the service function total units of service. For example, if Published Charges is the selected allocation base from the "Allocation Method" option box, the amount generated and placed in Column G will be the product of the published charge rate from MH 1901 Schedule A published charge column, and the total units reported on MH 1901 Schedule C, Column D for each service function.

Column H – Allocation Percentage
No entry. This column computes the allocation percentages for each service function. This is achieved by dividing each service function relative value statistics by the aggregate of all the service functions relative value statistics.

Column I – Allocated Cost
No entry. This column computes the allocated cost for each service function. Allocated cost is the product of Column H and MH 1960, Line 18 minus Column E total. Total direct service costs for allocation includes Eligible Direct Cost from Column E.

NOTE: If data is entered on Column E – Eligible Direct Cost and Column F – Directly Allocated Costs, the sum of Columns E and F **SHOULD** equal the amount shown on Column I. If they do not, the county is responsible for maintaining supporting documentation as to their allocation methodology.

MH 1960

Calculation of Program Costs

The purpose of MH 1960 is to adjust legal entity costs for Medi-Cal principles of reimbursement, identify the adjusted costs applicable to administration, utilization review, research and evaluation, Medi-Cal Administrative Activities (MAA), and direct service modes of service or cost centers.

Line 1 - Mental Health Expenditure
County legal entities should report total gross expenditures for county mental health department or division from the county auditor-controller's report. Amount should include all inter/intra fund transfers and contra entries should be reported as gross expenditures prior to applying revenues. Expenditures should include Healthy Families and Enhanced Medi-Cal funds. The amount on Line 1, Column C should match the total on the summary page of the auditor-controller's report, or the county should maintain work papers that reconcile the amount reported on Line 1, Column C to the auditor-controller's report. Contract provider legal entities should report total gross expenditures from their trial balance.

Column A – Enter the mental health Salaries and Benefits expenditures.
Column B – Enter all other mental health expenditures.
Column C – No Entry. This column sums Columns A and B.

Line 2 - Encumbrances
Add encumbrances incurred by the legal entity during the cost report fiscal year not reported on Line 1, and subtract encumbrances included in Line 1 not applicable to the cost report fiscal year.

Column A – Enter the Salaries and Benefits encumbrances for the fiscal year.
Column B – Enter the Other encumbrances for the fiscal year.
Column C – No Entry. This column extracts from Columns A and B.

Line 3 - Less: Payments to Contract Providers (County Only)
No Entry. Information for this line automatically populates from MH 1963, Column D, Total Payments to Contract Providers.

Column A – No Entry.
Column B – No Entry. This column extracts from MH 1963, Column D, Total Payments for Contract Providers.
Column C – No Entry. This column automatically populates to Column B.

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

DETAIL COST REPORT
CALCULATION OF PROGRAM COSTS
MH 1960 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code:

	Legal Entity: / Legal Entity Number:	A Salaries and Benefits	B Other	C Total Costs
1	Mental Health Expenditures			
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments			
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			
19	Total Costs - Lines 9 through 18			

Crosscheck
0 OK
0 OK

HOME | MH1901_Schedule_C >> | << MH1961 | << MH1962 | << MH1963

Line 4 - Other Adjustments
No entry. Information for this line automatically populates from MH 1962, Columns A, B and C, Line 20.

Column A – No entry, Salary and Benefits automatically populates from MH 1962, Column A, Line 20.
Column B – No entry, adjustments to cost other than Salary and Benefits automatically populates from MH 1962, Column B, Line 20.
Column C - No entry, automatically populates from the sum of Columns A and B.

Line 5 - Total Costs Before Medi-Cal Adjustments
Columns A, B and C – No Entry. This line is the sum of Lines 1 through 4.

Line 6 - Medi-Cal Adjustments
No Entry. The total Medi-Cal Adjustment is automatically populated from MH 1961, Line 20, Column C. Refer to Center for Medicare and Medicaid Services (CMS) Publication 15, Provider Reimbursement Manual (PRM) Parts I & II for further explanation of Medi-Cal allowable and non-allowable costs. Note that treatment of depreciation under Medi-Cal is different than under "realignment" without Medi-Cal. Medi-Cal adjustments can be either additions or subtractions to total cost, depending on the types of adjustments. For example, most counties expense equipment as purchased. Medi-Cal principles dictate that the purchase of equipment should be depreciated over the life of the asset, thereby reducing the allowable costs in the year of acquisition, and increasing allowable costs in subsequent years.

Line 7 – Managed Care Consolidation. (Community Services Managed Care-Outpatient Mental Health Services) - <u>County Only</u>
County legal entities are to enter the "Outpatient Mental Health Services" expenditures funded through Community Services - Managed Care allocation (Line 8 of MH 1994) if not included in Line 1. Rollover of FY 2003-2004 managed care funds expended for Outpatient Mental Health Services (Line 2b of MH 1994) should also be included here, if not included in Line 1.

Column C - Enter the expenditures funded through Community Services and the rollover FY 2003-04 managed care funds expended for Outpatient Mental Health Services if they were not included in Line 1.

Line 8 - Allowable Costs for Allocation
Column C – No Entry. This line is the sum of Lines 5, 6 and 7.

The allowable costs on Line 8 are to be allocated among administrative cost centers, utilization review cost centers, research and evaluation, direct services and MAA.

Lines 9 through 12 - Administrative Cost Centers – <u>County Only</u>
County legal entities should report administrative costs on Lines 9, 10 and 11 in Column C. These costs are summed on Line 12 (No entry required on Line 12). Administrative costs should be apportioned between Line 9 (SD/MC including Inpatient FFS/MC), Line 10 (Healthy Families), and Line 11 (non-SD/MC) using: (1) the percentage of Medi-Cal recipients in the population served by the county; (2) relative values based on units and published charges; or (3) gross costs of each program. Follow the instructions in the *<u>Medi-Cal Administrative Activities</u>*

(MAA) Instruction Manual for guidance on how to determine the percentage of Medi-Cal recipients. Refer to instructions for MH 1901 Schedule C if relative value is the method chosen.

Lines 13 through 16 - Utilization Review Costs – County Only
County legal entities should report utilization review costs on Lines 13 through 16 in Column C if the county legal entity does not bill the *MAA* program for utilization review activities. County legal entities that do not claim utilization review activities through the *MAA* program should classify utilization review costs into Skilled Professional Medical Personnel (Line 13), Other SD/MC Utilization Review (Line 14), and non-SD/MC Utilization Review (Line 15). Amount reported on Line 13 is reimbursed at the enhanced rate (75 percent FFP). Documentation supporting the amount on Line 13 must be maintained by the county legal entity. *MAA Instruction Manual* provides a detailed discussion of how to identify Skilled Professional Medical Personnel.

If the county performs utilization review of all services regardless of client Medi-Cal eligibility, a portion of the utilization review cost should be reported on Line 15. These costs are summed on Line 16 (No entry required on Line 16).

Line 17 - Research and Evaluation
County legal entities should enter research and evaluation costs on Line 17. Research includes costs for centralized activities under the direction of the Local Mental Health Director designed to increase the scientific knowledge and understanding of the nature, cause, prevention, and treatment of mental, emotional, or behavioral disorders. Evaluation includes the cost of scientific studies regarding the effectiveness and efficiency of specific mental health programs in which goals are clearly defined and achieved in measurable terms. Line 17 should not include Medi-Cal reimbursable costs. Costs of studies, analyses, surveys, and related activities aimed at improving and making provider administration and operation more efficient are not considered research costs and should not be reported on Line 17.

Line 18 - Mode Costs (Direct Service and MAA) – County Only
All legal entities must enter the direct service and MAA costs on Line 18, Column C. This includes all direct costs of providing mental health services and all MAA costs.

Line 19 - Total Costs - Lines 9 through 18
No Entry. Line 19 is the sum of Lines 12, 16, 17 and 18. The total amount on Line 19 should equal the amount on Line 8. Any difference between the two amounts should be corrected before proceeding.

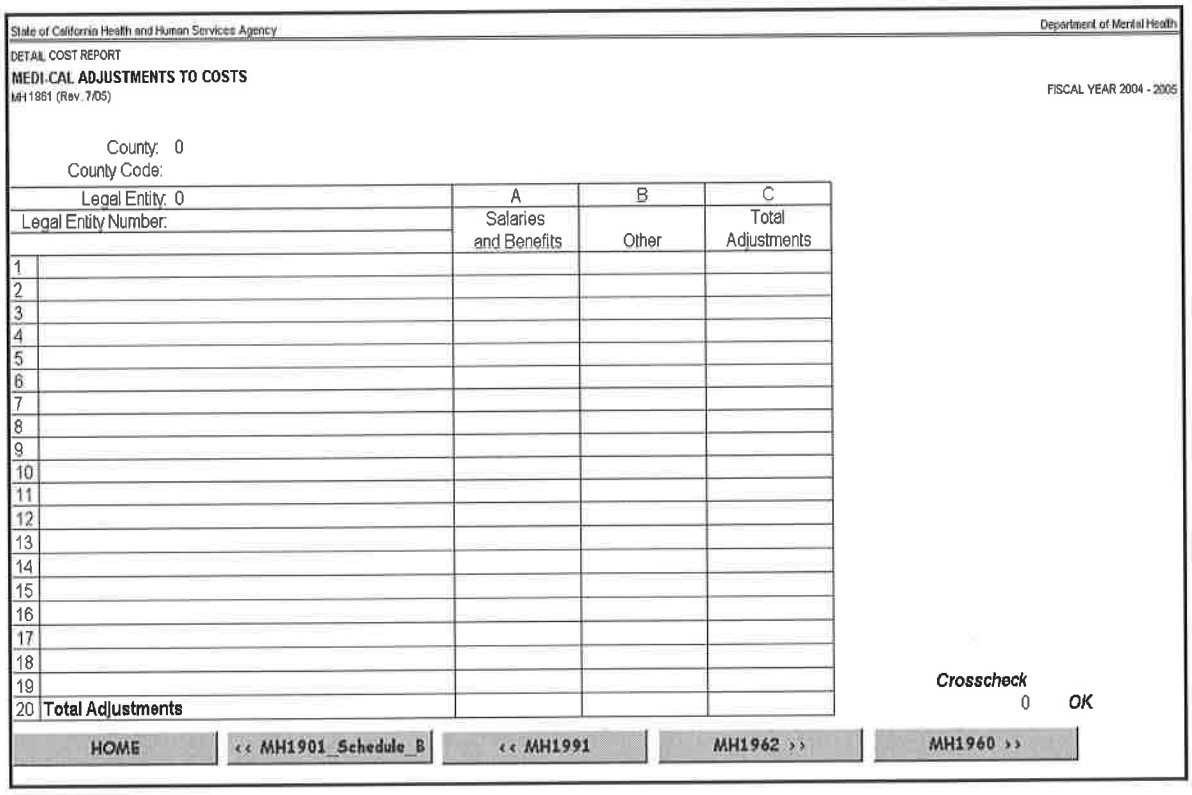
MH 1961

Medi-Cal Adjustments to Costs

The purpose of MH 1961 is to calculate adjustments to costs for Medi-Cal and Medicare principles of allowable costs. Adjustments identified on this form are transferred to MH 1960, Line 6. Refer to Center for Medicare and Medicaid Services (CMS) Publication 15, Provider Reimbursement Manual (PRM) Parts I & II for further explanation of Medi-Cal allowable and non-allowable costs.

Lines 1 through 19
Enter all applicable adjustments to costs for Medi-Cal and Medicare principles of allowable costs. Column C calculates the sum of Columns A and B.

Line 20 - Total Adjustments
No Entry - sum of Lines 1 through 19 for each column. The amount on Column C will be entered on MH 1960, Line 6, Column C.



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

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH1961 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code:

Legal Entity: 0
Legal Entity Number:

		A Salaries and Benefits	B Other	C Total Adjustments
1				
2				
3				
4				
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16				
17				
18				
19				
20	Total Adjustments			

Crosscheck 0 OK

HOME | << MH1901_Schedule_B | << MH1991 | MH1962 >> | MH1960 >>

MH 1962

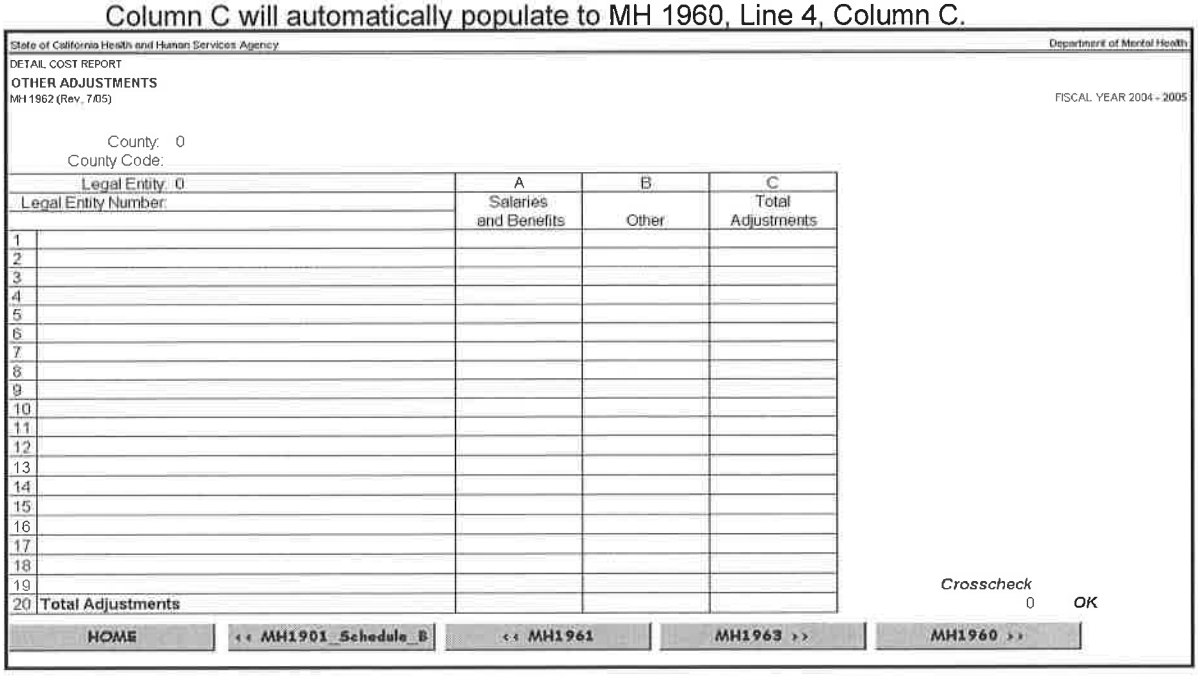
Other Adjustments

The purpose of MH 1962 is to provide Other Adjustments detail information for each activity. Information entered here will automatically populate to MH 1960, Line 4, Columns A, B and C.

Add or subtract any other adjustments to costs the legal entity might have on this form. For example, if the amount reported on MH 1960, Line 1 from the county auditor-controller's report includes the costs of the county substance abuse division, the costs of the substance abuse division would be deducted on MH 1960, Line 4. Also, if the COWCAP A-87 (county overhead) costs were not included in the county auditor-controller's report, these costs would be added on MH 1960, Line 4. Audit adjustments also should be included on MH 1960, Line 4. Other situations that are unique for individual legal entities should be addressed on MH 1960, Line 4.

Lines 1 through 19
Enter all other adjustments to costs on Columns A and B for Lines 1 through 19. Column C calculates the sum of Columns A and B.

Line 20 - Total Adjustments
No Entry - sum of Lines 1 through 19 for each column. The amount on Column C will automatically populate to MH 1960, Line 4, Column C.



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

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH1962 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code:

Legal Entity: 0 Legal Entity Number:		A Salaries and Benefits	B Other	C Total Adjustments
1				
2				
3				
4				
5				
6				
7				
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9				
10				
11				
12				
13				
14				
15				
16				
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18				
19				
20	Total Adjustments			

Crosscheck 0 *OK*

HOME | << MH1901_Schedule_B | << MH1961 | MH1963 >> | MH1960 >>

MH 1963

Payments to Contract Providers (County Only)

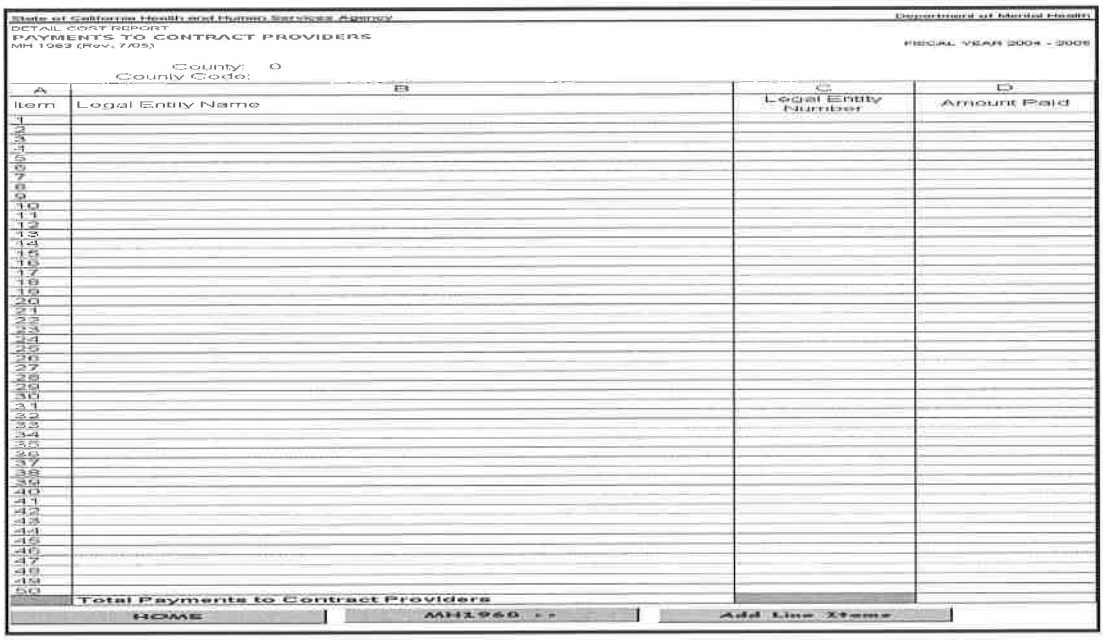
The purpose of MH 1963 is to capture the payments to contract providers. Information entered here will automatically populate to MH 1960, Line 3, Columns B and C.

Payments to contract provider legal entities include all interim payments to providers with which the county has a service contract. This does not include payments to hospitals operated by other county departments. Payments for fee-for-service vendor contracts should not be included on this line. Most county legal entities will not record the FFP/MC payments in their auditor-controller report because these payments are pass-through funds to the hospital. These payments would not be included on MH 1960, Line 1 or Line 3. **If payments to FFS/MC** hospitals contracted under inpatient consolidation **are included on MH 1960, Line 1**, these expenditures should be included on this line in order to reduce total mental health expenditures by the FFS/MC amount.

Column B – Enter the contract provider's legal entity name or one entry for the Fee-for-Service/Medi-Cal (FFS/MC) hospitals.

Column C – Enter the contract provider's legal entity number.

Column D – Enter the amount paid to the contract provider.


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

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code:

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1			
2			
3			
4			
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11			
12			
13			
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50	Total Payments to Contract Providers		

HOME | MH1960 | Add Line Items

MH 1964

Allocation of Costs to Modes of Service

The purpose of MH 1964 is to distribute mode costs to various modes of service, including MAA. ***See Appendix E for mode of service information.***

Line 1 - Mode Costs from MH 1960 (Direct Service and MAA)
No Entry. Automatically populates the direct service costs from Line 18 of MH 1960.

Lines 2 through 8 - Modes
No entry. The costs for each mode of services are automatically populated from MH 1901 Schedule C, Column I.

Line 9 - Total - Lines 2 through 8
No entry. This line sums Lines 2 through 8. The amount on Line 9 should equal the amount on Line 1. Any difference between the two amounts should be corrected on MH 1960, Lines 9 through 18 before proceeding.

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH1964 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code:

	Legal Entity: 0	A
	Legal Entity Number:	Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	

Crosscheck OK

HOME

MH 1966 Program 1 and Program 2

Allocation of Costs to Service Functions – Mode Total

MH 1966, Program 1 and Program 2 distribute modes of service costs to the service function level. Program 2 accounts for pass-through-costs incurred by fee-for-service contract providers, TBS-only contract providers, non-organizational mental health specialty providers MHS, ASO etc. *Service functions are listed in the CFRS system format chart (Appendix E).* These forms also determine aggregate SD/MC, Medicare/Medi-Cal crossover costs, enhanced SD/MC costs, Healthy Families costs, published charges, SMA for SD/MC, and negotiated rate amounts for each mode of service. MH 1966 forms for Modes 45 and 60 are simplified from the other MH 1966 forms and determine non-Medi-Cal costs for each mode of service. MH 1966 for Mode 55 is also simplified from other MH 1966 forms and identifies the MAA costs for those participating in the MAA program.

MH 1966 automatically populates from MH 1901 Schedules A, B, and C. Separate MH 1966 forms are automatically populated for each mode of service.

Line 1 - Allocation Percentage
No entry. The allocation percentage is determined by taking the Total Allocated Cost for each service function from MH 1901 Schedule C divided by the Total Allocated Cost for the respective Mode of the above service functions.

Line 2 - Total Units
No entry. This field fills in automatically from MH 1901 Schedule C, Column D.

Line 3 - Gross Cost
No entry. This field fills in automatically from MH 1901 Schedule C, Column I. The distribution of the amount on Line 3, Column A, to the appropriate service functions fills in automatically from MH 1901 Schedule C, starting in Column B.

Line 4 - Cost per Unit
No entry. Starting in Column B, Line 3 is automatically divided by Line 2 for each service function level.

Line 5 - SMA per Unit
No entry. Starting in Column B, this field fills in automatically from MH 1901 Schedule A, Column C.

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: 0
County Code:
Legal Entity: 0
Legal Entity Number:
Mode: 15 - Outpatient Services (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								
2	Total Units								
3	Gross Cost								
4	Cost per Unit								
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs								

Line 6 - Published Charge per Unit

No entry. Starting in Column B, this field fills in automatically from MH 1901 Schedule A, Column E. See MH 1901 Schedule A instruction for more information.

Line 7 - Negotiated Rate/Cost per Unit

No entry. If applicable, the rate negotiated between the local mental health agency, the legal entity and approved by the state (DMH) for each SD/MC service function fills in automatically from MH 1901 Schedule A, Column D. If the legal entity has a mixture of service function categories with and without negotiated rates, this line will fill in with either the NR or the Cost per unit. This is done so that when these amounts are aggregated on MH 1968, the data are not skewed.

Line 8 - Medi-Cal Units
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Medi-Cal units (from billing records) for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column E. This field identifies only units for the first quarter of the fiscal year. Do not include Medicare/Medi-Cal crossover or enhanced SD/MC units.

Line 8A - Medi-Cal Units
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Medi-Cal units (from billing records) for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column F. This field identifies only units for the second, third, and fourth quarters of the fiscal year. Do not include Medicare/Medi-Cal crossover or enhanced SD/MC units.

Line 9 - Medicare/Medi-Cal Crossover Units
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Medicare/Medi-Cal crossover units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column H. This field identifies only units for the first quarter of the fiscal year.

Line 9A - Medicare/Medi-Cal Crossover Units
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Medicare/Medi-Cal crossover units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column I. This field identifies only units for the second, third, and fourth quarters of the fiscal year.

Line 10 - Enhanced SD/MC (Children) Units
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Enhanced SD/MC (Children) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column M for the first quarter of the fiscal year.

Line 10A – Enhanced SD/MC (Children) Units
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Enhanced SD/MC (Children) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column N for the second, third, and fourth quarters of the fiscal year.

Line 10B - Enhanced SD/MC (Refugees) Units
(July 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Enhanced SD/MC (Refugees) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column P.

Line 11 – Healthy Families (SED) Units
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Healthy Families units for each Healthy Families service function fills in automatically from MH 1901 Schedule B, Column R for the first quarter of the fiscal year.

Line 11A – Healthy Families (SED) Units
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Healthy Families units for each Healthy Families service function fills in automatically from MH 1901 Schedule B, Column S for the second, third, and fourth quarters of the fiscal year.

Line 12 – Non-Medi-Cal Units
No entry. Starting in Column B, non-Medi-Cal units for each service function fills in automatically from MH 1901 Schedule B, Column U.

Line 13 - Medi-Cal Costs
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 4 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 13.

Line 13A - Medi-Cal Costs
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 4 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 13A.

Line 14 - Medi-Cal SMA Upper Limits
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 14.

Line 14A - Medi-Cal SMA Upper Limits
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 14A.

Line 15 - Medi-Cal Published Charges
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 6 is multiplied by Line 8 for each SD/MC service

function. The products of total published charges computed for all service functions are summed up automatically on Column A, Line 15.

Line 15A - Medi-Cal Published Charges
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 6 is multiplied by Line 8A for each SD/MC service function. The products of total published charges computed for all service functions are summed up automatically on Column A, Line 15A.

Line 16 - Medi-Cal Negotiated Rates
(July 1, 2004 – September 30, 2004)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 16.

Line 16A - Medi-Cal Negotiated Rates
(October 1, 2004 – June 30, 2005)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 16A.

Line 17 - Medicare/Medi-Cal Crossover Costs
(July 1, 2004 – September 30, 2004)
No entry. If applicable, starting in Column B, Line 4 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 17.

Line 17A - Medicare/Medi-Cal Crossover Costs
(October 1, 2004 – June 30, 2005)
No entry. If applicable, starting in Column B, Line 4 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 17A.

Line 18 - Medicare/Medi-Cal Crossover SMA Upper Limits
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 18.

Line 18A - Medicare/Medi-Cal Crossover SMA Upper Limits
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 18A.

Line 19 - Medicare/Medi-Cal Crossover Published Charges (July 1, 2004 – September 30, 2004)
No entry. If applicable, starting in Column B, Line 6 is multiplied by Line 9 for each SD/MC service function. The products of total published charges for all service functions computed are summed up on Column A, Line 19.

Line 19A - Medicare/Medi-Cal Crossover Published Charges (October 1, 2004 – June 30, 2005)
No entry. If applicable, starting in Column B, Line 6 is multiplied by Line 9A for each SD/MC service function. The products of total published charges for all service functions computed are summed up on Column A, Line 19A.

Line 20 - Medicare/Medi-Cal Crossover Negotiated Rates (July 1, 2004 – September 30, 2004)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 20.

Line 20A - Medicare/Medi-Cal Crossover Negotiated Rates (October 1, 2004 – June 30, 2005)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 20A.

Line 21 – Enhanced SD/MC (Children) Costs (July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 4 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 21.

Line 21A – Enhanced SD/MC (Children) Costs (October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 4 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 21A.

Line 22 – Enhanced SD/MC (Children) SMA Upper Limits (July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 22.

Line 22A – Enhanced SD/MC (Children) SMA Upper Limits (October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 22A.

Line 23 – Enhanced SD/MC (Children) Published Charges (July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 6 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 23.

Line 23A – Enhanced SD/MC (Children) Published Charges (October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 6 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 23A.

Line 24 – Enhanced SD/MC (Children) Negotiated Rates (July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 7 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 24.

Line 24A – Enhanced SD/MC (Children) Negotiated Rates (October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 7 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 24A.

Line 25 – Enhanced SD/MC (Refugees) Costs (July 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 4 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 25.

Line 26 - Enhanced SD/MC (Refugees) SMA Upper Limits (July 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 26.

Line 27 - Enhanced SD/MC (Refugees) Published Charges
(July 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 6 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 27.

Line 28 – Enhanced SD/MC (Refugees) Negotiated Rates
(July 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 7 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 28.

Line 29 – Healthy Families Costs
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 4 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 29.

Line 29A – Healthy Families Costs
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 4 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 29A.

Line 30 – Healthy Families SMA Upper Limits
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 5 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 30.

Line 30A – Healthy Families SMA Upper Limits
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 30A.

Line 31 – Healthy Families Published Charges
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 6 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 31.

Line 31A – Healthy Families Published Charges
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 6 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 31A.

Line 32 – Healthy Families Negotiated Rates
(July 1, 2004 – September 30, 2004)
No entry. Starting in Column B, Line 7 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 32.

Line 32A – Healthy Families Negotiated Rates
(October 1, 2004 – June 30, 2005)
No entry. Starting in Column B, Line 7 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 32A.

Line 33 – Non-Medi-Cal Costs
No entry. Starting from Column B, Line 3 minus the sum of Lines (13, 13A, 17, 17A, 21, 21A, 25, 29, 29A) is entered here. The amounts for all service functions are summed up in Column A, Line 33.

MH 1966 Mode 05, Service Function 19

Hospital Inpatient

You will be prompted to fill out MH 1991 if you report Mode 05, Service Function 19. The SMA rate for this service function does not include Physician and Ancillary service costs. The intent of this procedure is to ensure that Physician and Ancillary costs related to these Hospital Administrative Days are included in the comparison of the costs, SMA, published charges, and negotiated rates (if applicable). Legal entities with hospital administrative days should complete MH 1991 for the purpose of grossing up of SMA to include Physician and Ancillary costs. Note: You will need to complete the MH 1991 even if you do not have any Physician and Ancillary costs. The SMA costs are pulled directly from the MH 1991.

Upon Completion of Form MH 1991, MH 1966 for Mode 05, Service Function 19 fills in automatically from MH 1901 Schedules A, B and C, and MH 1991:

Lines 1 through 5
No entry. These fields fill automatically from MH 1901 Schedules B and C. Note that Line 3 should include Physician and Ancillary costs related to patients on administrative day status (costs are limited to those claimable under Section 51511(c), Title 22 of the California Code of Regulations (CCR).

Lines 6, 8, 8A, 13, and 13A
No entry. Lines 6, 8 and 8A fill in automatically from MH 1901 Schedule B. Lines 13 and 13A automatically compute.

Line 7 – Negotiated Rate/Cost per unit
No entry. Mode 05, Service Function 19 has no negotiated rate. If the legal entity has a mixture of service function categories with and without negotiated rates, this line will fill in with either the negotiated rate or the cost per unit. This is done so that when these amounts are aggregated on MH 1968, the data are not skewed.

Lines 9, 9A and 17, 17A through 20, 20A
These lines do not apply to this service function and should be left blank. Administrative Days cannot have crossover units because Medicare will not pay for those beds.

Line 12 – Non-Medi-Cal Units
No entry. This field automatically populates from MH 1901 Schedule B.

Line 13/13A – Medi-Cal Costs
No entry. This field computes Line 4 multiplied by Line 8 (Line 8a).

Line 14/14A
No entry. These fields include Physician and Ancillary costs. It computes automatically by referencing MH 1991, Column I (Physician costs + Ancillary costs).

Line 15/15A – Medi-Cal Published Charges
No entry. These fields automatically compute. The fields are the products of multiplying Line 6 by Line 8 (Line 8a). The published charge should include Physician and Ancillary costs.

Line 16/16A – Medi-Cal Negotiated Rates
No entry. Mode 05, Service Function 19 cannot have a negotiated rate, but if the Legal Entity has a mixture of service function categories with and without negotiated rates, this line will fill in the lower of Costs, SMA with Physician and Ancillary Costs or Charges. This is done so that when these amounts are aggregated on the MH 1968, data are not skewed.

Line 22/22A – Enhanced SD/MC (Children) SMA Upper Limits
No entry. Line 5 is multiplied by Line 10/10A for each Mode 05, Service Function 19 entry. In addition, the Physician and Ancillary costs identified in MH 1991 for the specific time period and settlement group (Children EMC) are added to amounts that are automatically entered here.

Line 26 – Enhanced SD/MC (Refugees) SMA Upper Limits
No entry. Line 5 is multiplied by Line 10B for each Mode 05, Service Function 19 entry. In addition, the Physician and Ancillary costs identified in MH 1991 for the specific time period and settlement group (Refugees EMC) are added to amounts that are automatically entered here.

Line 30/30A – Healthy Families (SED) SMA Upper Limits
No entry. Line 5 is multiplied by Line 11/11A for each Mode 05, Service Function 19 entry. In addition, the Physician and Ancillary costs identified in MH 1991 for the specific time period and settlement group (Healthy Families) are added to amounts that are automatically entered here.

Line 33 – Non-Medi-Cal Costs
No entry. Line 3 minus the sum of Lines (13,13A, 21, 21A, 25, 29, and 29A) is automatically entered here.

MH 1966 Modes 45 and 60

Outreach and Support

Mode 45 (Outreach) and Mode 60 (Support) services are non-Medi-Cal reimbursable. For these modes, the format is simpler and only consists of six lines. MH 1966 for Modes 45 and 60 fills in automatically from MH 1901 Schedules A, B and C.

Lines 1 through 3
No entry. These fields fill in automatically from MH 1901 Schedules B and C.

Line 4 – Cost per Unit
No entry. Starting from Column B, Line 3 is divided by Line 2 for each service function level.

Line 5 – Non-Medi-Cal Units
No entry. Starting from Column B, non-Medi-Cal units for each service function fills in from Line 2.

Line 6
No entry. Starting from Column B, non-Medi-Cal costs for each service function fills in from Line 3.

MH 1966 Mode 55

Medi-Cal Administrative Activities (MAA)

MH 1966 for Mode 55 is for Medi-Cal Administrative Activities (MAA) and is a simplified MH 1966 format consisting of five lines. MH 1966 for Mode 55 fills in automatically from MH 1901 Schedules A, B and C.

Lines 1 through 3
No entry. These fields fill in automatically from MH 1901 Schedules B and C.

Line 4 – Cost per Unit
No entry. Starting from Column B, Line 3 is divided by Line 2 for each service function level.

Line 5 – Non-Medi-Cal Units
No entry. Starting from Column B, non-Medi-Cal units for each service function fills in by taking Line 3, Column A of this form and subtracting MH 1968, Line 35, Column D.

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

PAGE 1 OF 1

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: 0
County Code:

Legal Entity: 0		A	B	C	D	E	F	G
Legal Entity Number:			Service	Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Mode Total	Function	Function	Function	Function	Function	Function
1	Allocation Percentage							
2	Total Units							
3	Total Expenditures							
4	Cost per Unit							
5	Non-Medi-Cal Costs							

California Department of Mental Health, County Financial Program Support — CFRS 52

MH 1968

Determination of SD/MC Direct Services and MAA Reimbursement

The objective of MH 1968 is to determine the net SD/MC and Healthy Families direct service reimbursement (FFP and State Match) for inpatient and outpatient services as well as Medi-Cal Administrative Activities (MAA) reimbursement. MAA service function expenditures are combined on MH 1968.

Nominal Fee Provider

Determination of Nominal Fee status is the first step in the cost report settlement process, before application of reimbursement limit (42 CFR 413.13). Legal entities with significant portion of low-income patients will be required to complete an optional form MH 1969 Nominal Fee Provider Determination prior to completion of MH 1968. Nominal fee providers' reimbursement is limited to the lower of Actual Cost or SMA.

Determination of Cost Settlement Process

Cost settlement process is based on the application of the Lower of Cost or Charges (LCC) cost reimbursement principles. Pursuant to cost reimbursement rules, the application of LCC will be based on the aggregate cost of all outpatient services. Healthy Families follows SD/MC settlement technique and process.

Column K – Total Outpatient
No entry. This column sums Column I - Total Outpatient excluding Program 2 and Column J (Mode 15, Program 2).

Line 1 - Medi-Cal Costs
(July 1, 2004 - September 30, 2004)
No entry. The total cost of providing services to regular (excludes enhanced and Medicare crossovers) Medi-Cal patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 13 of MH 1966 for the applicable modes. Note that costs reported on Line 1 are for services provided to Medi-Cal patients only and are not gross costs from Line 3 of MH 1966. The sum of Columns F through H calculates automatically in Column I, Line 1 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 1A - Medi-Cal Costs
(October 1, 2004 - June 30, 2005)
No entry. The total cost of providing services to regular (excludes enhanced and Medicare crossovers) Medi-Cal patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 13A of MH 1966 for the applicable modes. Note that costs reported in Line 1A are for services provided to Medi-Cal patients only and are not gross costs from Line 3 of MH 1966. The sum of Columns F through H calculates automatically in Column I, Line 1A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 2 - Medi-Cal SMA Upper Limits
(July 1, 2004 - September 30, 2004)
No entry. Medi-Cal SMA Upper Limits for each mode of service in Columns E through H and J fills in automatically from Column A, Line 14 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 2.

Line 2A - Medi-Cal SMA Upper Limits
(October 1, 2004 - June 30, 2005)
No entry. Medi-Cal SMA Upper Limits for each mode of service in Columns E through H and J fills in automatically from Column A, Line 14A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 2A.

Line 3 - Medi-Cal Published Charges
(July 1, 2004 - September 30, 2004)
No entry. Medi-Cal Published Charges for each mode of service in Columns E through H and J fills in automatically from Column A, Line 15 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 3.

Line 3A - Medi-Cal Published Charges
(October 1, 2004 - June 30, 2005)
No entry. Medi-Cal Published Charges for each mode of service in Columns E through H and J fills in automatically from Column A, Line 15A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 3A.

Line 4 - Medi-Cal Negotiated Rates
(July 1, 2004 - September 30, 2004)
If applicable, Medi-Cal Negotiated Rates for each mode of service in Columns E through H and J fills in automatically from Column A, Line 16 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 4.

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

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code
Legal Entity: 0
Legal Entity Number

			REIMBURSEMENT TYPE				PC	PC				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			S.F.'s 01-09	S.F.'s 11-19, 31-39	S.F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04											
1A		10/01/04 - 06/30/05											
2	Medi-Cal SMA	07/01/04 - 09/30/04											
2A		10/01/04 - 06/30/05											
3	Medi-Cal P. C.	07/01/04 - 09/30/04											
3A		10/01/04 - 06/30/05											
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04											
5A		10/01/04 - 06/30/05											
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04											
6A		10/01/04 - 06/30/05											
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04											
7A		10/01/04 - 06/30/05											
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04											
8A		10/01/04 - 06/30/05											
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04											
10A		10/01/04 - 06/30/05											
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04											
11A		10/01/04 - 06/30/05											
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05											
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05											
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05											
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05											
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04											
21A	(Excludes Refugees)	10/01/04 - 06/30/05											
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04											
23A		10/01/04 - 06/30/05											
24	Healthy Families SMA	07/01/04 - 09/30/04											
24A		10/01/04 - 06/30/05											
25	Healthy Families P. C.	07/01/04 - 09/30/04											
25A		10/01/04 - 06/30/05											
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04											
27A		10/01/04 - 06/30/05											
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05											
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04											
35A		10/01/04 - 06/30/05											
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04											
37A		10/01/04 - 06/30/05											
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

Line 4A - Medi-Cal Negotiated Rates
(October 1, 2004 - June 30, 2005)
If applicable, Medi-Cal Negotiated Rates for each mode of service in Columns E through H and J fills in automatically from Column A, Line 16A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 4A.

Line 5 - Medi-Cal Gross Reimbursement
(July 1, 2004 – September 30, 2004)
Legal entities fall into one of four categories based on type of reimbursement system and qualification as nominal fee providers. Table 1, represents the four categories of legal entities and lines from MH 1968 that should be compared. Automatically, the lowest amount from lines being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J consists of Program 2 costs that are to be reimbursed to the county at actual cost as long as the aggregate cost per unit of service is below the SMA. Column J for this line is automatically computed by taking the lower of the Cost line or the SMA line (see Table 2).

Line 5A - Medi-Cal Gross Reimbursement
(October 1, 2004 – June 30, 2005)
Legal entities fall into one of four categories based on type of reimbursement system and qualification as nominal fee providers. Table 1, represents the four categories of legal entities and lines from MH 1968 that should be compared. Automatically, the lowest amount from lines being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J consists of Program 2 costs that are to be reimbursed to the county at actual cost as long as the aggregate cost per unit of service is below the SMA. Column J for this line is automatically computed by taking the lower of the Cost line or the SMA line (see Table 2).

Table 1
Lines for Comparison

Legal Entity Classifications	Reimbursement Method	Lowest of Lines
Cost-Based Reimbursement		
1. Nominal Fee Provider	Cost - or - SMA	1 + 1A + 6 + 6A + 12 + 12A + 17 - or - 2 + 2A + 7 + 7A + 13 + 13A + 18
2. Not a Nominal Fee Provider	Cost - or - SMA - or - Published Charges	1 + 1A + 6 + 6A + 12 + 12A + 17 - or - 2 + 2A + 7 + 7A + 13 + 13A + 18 - or - 3 + 3A + 8 + 8A + 14 + 14A + 19
Negotiated Rate Reimbursement		
3. Nominal Fee Provider	SMA - or - Negotiated Rates	2 + 2A +7 + 7A + 13 + 13A + 18 - or - 4 + 4A + 9 + 9A + 15 + 15A + 20
4. Not a Nominal Fee Provider	SMA - or - Published Charges - or - Negotiated Rates	2 + 2A + 7 + 7A + 13 + 13A + 18 - or - 3 + 3A + 8 + 8A + 14 + 14A + 19 - or - 4 + 4A + 9 + 9A + 15 + 15A + 20

Line 6 - Medicare/Medi-Cal Crossover Costs
(July 1, 2004 – September 30, 2004)
No entry. The total cost of providing services to Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 17 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 6.

Line 6A - Medicare/Medi-Cal Crossover Costs
(October 1, 2004 – June 30, 2005)
No entry. The total cost of providing services to Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 17A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 6A.

Line 7 - Medicare/Medi-Cal Crossover SMA
(July 1, 2004 – September 30, 2004)
No entry. Medi-Cal SMA Upper Limit amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 18 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 7.

Line 7A - Medicare/Medi-Cal Crossover SMA
(October 1, 2004 – June 30, 2005)
No entry. Medi-Cal SMA Upper Limit amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 18A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 7A.

Line 8 - Medicare/Medi-Cal Crossover Published Charges
(July 1, 2004 – September 30, 2004)
No entry. Medicare/Medi-Cal crossover published charge amounts for each mode of service in Columns E through H fills in automatically from Column A, Line 19 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 8.

Line 8A - Medicare/Medi-Cal Crossover Published Charges
(October 1, 2004 – June 30, 2005)
No entry. Medicare/Medi-Cal crossover published charge amounts for each mode of service in Columns E through H fills in automatically from Column A, Line 19A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 8A.

Line 9 - Medicare/Medi-Cal Crossover Negotiated Rates (July 1, 2004 - September 30, 2004)
No entry. If applicable, Medi-Cal Negotiated Rate amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H fills in automatically from Column A, Line 20 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 9.

Line 9A - Medicare/Medi-Cal Crossover Negotiated Rates (October 1, 2004 – June 30, 2005)
No entry. If applicable, Medi-Cal Negotiated Rate amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H fills in automatically from Column A, Line 20A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 9A.

Line 10 - Medicare/Medi-Cal Crossover Gross Reimbursement (July 1, 2004 – September 30, 2004)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the Cost line or the SMA line (See Table 2).

Line 10A - Medicare/Medi-Cal Crossover Gross Reimbursement (October 1, 2004 – June 30, 2005)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the Cost line or the SMA line (See Table 2).

Table 2
Lines for Comparison
For Outpatient Program 2 Only

Legal Entity Classifications	Reimbursement Method	Lowest of Lines
All Program 2	Cost	1 + 1A + 6 + 6A + 12 + 12A + 17
	- or -	- or -
	SMA	2 + 2A + 7 + 7A + 13 + 13A +18

Line 11 - Total SD/MC + Crossover Gross Reimbursement
(July 1, 2004 - September 30, 2004)
No entry. Automatically fills in the sum of Lines 5 and 10 in Columns E through K.

Line 11A - Total SD/MC + Crossover Gross Reimbursement
(October 1, 2004 - June 30, 2005)
No entry. Automatically fills in the sum of Lines 5A and 10A in Columns E through K.

Line 12 – Enhanced SD/MC (Children) Cost
(July 1, 2004 – September 30, 2004)
No entry. The total cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 21 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 21 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 12A – Enhanced SD/MC (Children) Cost
(October 1, 2004 – June 30, 2005)
No entry. The total cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 21A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 21A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 13 – Enhanced SD/MC (Children) SMA
(July 1, 2004 – September 30, 2004)
No entry. The total SMA Upper Limit cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 22 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 13 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 13A – Enhanced SD/MC (Children) SMA
(October 1, 2004 – June 30, 2005)
No entry. The total SMA Upper Limit cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 22A of MH 1966 for the applicable modes. The sum of columns F through H calculates automatically in Column I, Line 13A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 14 – Enhanced SD/MC (Children) Published Charges
(July 1, 2004 – September 30, 2004)
No entry. The total published charge cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 23 of MH 1966 for the applicable modes. The sum of columns F through H calculates automatically in Column I, Line 14 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 14A – Enhanced SD/MC (Children) Published Charges
(October 1, 2004 – June 30, 2005)
No entry. The total published charge cost of providing services to Enhanced SD/MC (children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 23A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 14A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 15 – Enhanced SD/MC (Children) Negotiated Rate
(July 1, 2004 – September 30, 2004)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 24 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 15 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 15A – Enhanced SD/MC (Children) Negotiated Rate (October 1, 2004 – June 30, 2005)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 24A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 15A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 16 – Enhanced SD/MC (Children) Gross Reimbursement (July 1, 2004 – September 30, 2004)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E through I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 16A – Enhanced SD/MC (Children) Gross Reimbursement (October 1, 2004 – June 30, 2005)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E through I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 17 – Enhanced SD/MC (Refugees) Cost (July 1, 2004 - June 30, 2005)
No entry. The total cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 25 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 17 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 18 – Enhanced SD/MC (Refugees) SMA (July 1, 2004 - June 30, 2005)
No entry. The total SMA cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 26 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 18 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 19 – Enhanced SD/MC (Refugees) Published Charge
(July 1, 2004 - June 30, 2005)
No entry. The total Published Charge Cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 27 of MH 1966 for the applicable modes. The sum of columns F through H calculates automatically in Column I, Line 19 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 20 – Enhanced SD/MC (Refugees) Negotiated Rate
(July 1, 2004 - June 30, 2005)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 28 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 20 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 21 – Total Medi-Cal Gross Reimbursement (excludes Enhanced SD/MC Refugees)
(July 1, 2004 – September 30, 2004)
No entry. This is automatically calculated as the sum of Lines 11 and 16. The total Medi-Cal Gross Reimbursement for SD/MC (Refugees) is accounted for in Line 22 (See below).

Line 21A – Total Medi-Cal Gross Reimbursement (excludes Enhanced SD/MC Refugees)
(October 1, 2004 – June 30, 2005)
No entry. This is automatically calculated as the sum of Lines 11A and 16A. The total Medi-Cal Gross Reimbursement for SD/MC (Refugees) is accounted for in Line 22 (See below).

Line 22 – Enhanced SD/MC (Refugees) Gross Reimbursement
(July 1, 2004 – June 30, 2005)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 23 – Healthy Families Cost
(July 1, 2004 – September 30, 2004)
No entry. The total cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 29 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 23 and represents the total outpatient Healthy Families Costs for Program 1.

Line 23A – Healthy Families Cost
(October 1, 2004 – June 30, 2005)
No entry. The total cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 29A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 23A and represents the total outpatient Healthy Families Costs for Program 1.

Line 24 – Healthy Families SMA
(July 1, 2004 – September 30, 2004)
No entry. The total SMA cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 30 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 24 and represents the total outpatient Healthy Families Costs for Program 1.

Line 24A – Healthy Families SMA
(October 1, 2004 – June 30, 2005)
No entry. The total SMA cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 30A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 24A and represents the total outpatient Healthy Families Costs for Program 1.

Line 25 – Healthy Families Published Charge
(July 1, 2004 – September 30, 2004)
No entry. The total published charge cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 31 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 25 and represents the total outpatient Healthy Families Costs for Program 1.

Line 25A – Healthy Families Published Charge
(October 1, 2004 – June 30, 2005)
No entry. The total published charge cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 31A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 25A and represents the total outpatient Healthy Families Costs for Program 1.

Line 26 – Healthy Families Negotiated Rate
(July 1, 2004 – September 30, 2004)
No entry. The total negotiated rate cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 32 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 26 and represents the total outpatient Healthy Families Costs for Program 1.

Line 26A – Healthy Families Negotiated Rate
(October 1, 2004 – June 30, 2005)
No entry. The total negotiated rate cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 32A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 26A and represents the total outpatient Healthy Families Costs for Program 1.

Line 27 – Healthy Families Gross Reimbursement
(July 1, 2004 – September 30, 2004)
No entry. Automatically, the reimbursement method selected by comparing the lowest amount from lines in Tables 1 and 2 for all SD/MC costs is utilized to apply the same methodology to determine Healthy Families Gross Reimbursement. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 27A – Healthy Families Gross Reimbursement
(October 1, 2004 – June 30, 2005)
No entry. Automatically, the reimbursement method selected by comparing the lowest amount from lines in Tables 1 and 2 for all SD/MC costs is utilized to apply the same methodology to determine Healthy Families Gross Reimbursement. Inpatient reimbursement and outpatient reimbursement are determined independently in Columns E and I. Column J is automatically computed by taking the Lower of the Cost line or the SMA line (See Table 2).

Line 28 - Less: Patient and Other Payor Revenues (July 1, 2004 – September 30, 2004)
No entry. Revenue such as patient fees for Medi-Cal share of costs, patient insurance, Medicare, and other revenues received on behalf of Medi-Cal clients in providing Medi-Cal units report on MH 1966 fill in automatically from MH 1901 Schedule B, Columns K & L. This does not include realignment funding. Revenues should be reported on an accrual basis and should be identified as directly as possible to service function or mode level. If revenues cannot be directly identified, use a reasonable method to allocate revenues between inpatient and outpatient services.

Medicare revenues include revenues for services provided during this cost report fiscal year. *Prior year* Medicare revenues *should not* be included in the cost report.

Line 28A - Less: Patient and Other Payor Revenues (October 1, 2004 – June 30, 2005)
No entry. The amounts are automatically filled in from MH 1901 Schedule B, Column L. See Line 28 for more information.

Line 29 – Enhanced SD/MC (Children) Patient Revenue
No entry. The amounts are automatically filled in from MH 1901 Schedule B, Column O. See Line 28 for more information.

Line 30 – Enhanced SD/MC (Refugees) Patient Revenue
No entry. The amounts are automatically filled in from MH 1901 Schedule B, Column Q. See Line 28 for more information.

Line 31 - Healthy Families Patient Revenue
No entry. Healthy Families client fees, or other sources for providing services to Healthy Families clients, fill in automatically from MH 1901 Schedule B, Column T. See Line 28 for more information.

Line 32 - Total Expenditures from MAA (Mode 55)
No entry. Total Expenditures identified in MH 1966, Mode 55, Line 3 for Service Functions 1 through 9 in Column A; Service Functions 11 through 19 and 31 through 39 in Column B; and Service Functions 21 - 29 in Column C automatically populate these fields. The sum of Columns A, B and C automatically calculates in Column D.

Line 33 - Medi-Cal Eligibility Factor (Average)
No entry. County Medi-Cal eligibility factor (percentage) cell references MH 1901 Schedule A, Column E, Line 35.

Line 34 - Revenue – MAA
No entry. Does Not Apply.

Line 35 - Net Due SD/MC for Direct Services
(July 1, 2004 – September 30, 2004)
No entry. Column A automatically picks up the amount from Line 32. Columns B and C, is filled by the result of product of Lines 32 and 33. The sum of Columns A, B, and C, Line 35, is automatically entered in Column D, Line 35.

For Columns E, I, J and K, the result of Line 21 minus the sum of Lines (28 and 29) is entered here automatically.

Line 35A - Net Due SD/MC for Direct Services
(October 1, 2004 – June 30, 2005)
No entry. The result of Line 21 A minus Lines 28A for Columns E, I, J and K are automatically entered.

Line 36 - Net Due Enhanced SD/MC (Refugees)
No entry. The result of Line 22 minus Line 30 for Columns E, I, J and K are automatically entered.

Line 37 - Net Due for Healthy Families
(July 1, 2004 – September 30, 2004)
No entry. The result of Line 27 minus Line 31 in Columns E, I, J and K are automatically entered.

Line 37A - Net Due for Healthy Families
(October 1, 2004 – June 30, 2005)
No entry. Line 27A is automatically entered here.

Line 38 – Amount Negotiated Rates Exceed Costs for SD/MC (excludes Enhanced SD/MC Refugees)
(July 1, 2004 – September 30, 2004)
No entry. The difference of the sum of Lines (4, 9, 15) minus the sum of Lines (1, 6, 12) is automatically calculated here. If the difference is less than zero, then zero is automatically entered. This line excludes enhanced SD/MC (Refugees) and INCLUDES enhanced SD/MC (Children).

Line 38A – Amount Negotiated Rates Exceed Costs for SD/MC (excludes Enhanced SD/MC Refugees)
(October 1, 2004 – June 30, 2005)
No entry. The difference of the sum of Lines (4A, 9A, 15A) minus the sum of Lines (1A, 6A, 12A) is automatically calculated here. If the difference is less than

zero, then zero is automatically entered here. This line excludes enhanced SD/MC (Refugees) and INCLUDES enhanced SD/MC (Children).

Line 39 – Amount Negotiated Rates Exceed Costs for Enhanced SD/MC (Refugees)
No entry. The difference of Line 20 minus Line 17 is automatically calculated here. If the difference is less than zero, then zero is automatically entered.

Line 40 – Amount Negotiated Rates Exceed Costs for Healthy Families (July 1, 2004 – September 30, 2004)
No entry. The difference of Line 26 minus Line 23 is automatically calculated here. If the difference is less than zero, then zero is automatically entered.

Line 40A – Amount Negotiated Rates Exceed Costs for Healthy Families (October 1, 2004 – June 30, 2005)
No entry. The difference of Line 26A minus Line 23A is automatically calculated here. If the difference is less than zero, then zero is automatically entered.

MH 1969 INST

Instructions for Lower of Costs or Charges Determination

The purpose of MH 1969 INST is to determine if you qualify as a Nominal Fee Provider. Before you can continue to complete the MH 1969 you must answer four questions on MH 1969 INST.

- ❑ Does your legal entity have a published schedule of its full (non-discounted) charges?
- ❑ Are your legal entity's revenues for patient care based on application of a published charge schedule?
- ❑ Does your legal entity maintain written policies for its process of making patient indigence determinations?
- ❑ Does your legal entity maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures?

Nominal Fee Provider determination
Please answer the following questions.

Yes	No		
☐	☑	1.	Does your legal entity have a published schedule of its full (non-discounted) charges?
☐	☑	2.	Are your legal entity's revenue for patient care based on application of published charge schedule?
☐	☑	3.	Does your legal entity maintain written policies for its process of making patient indigence determinations?
☐	☑	4.	Does your legal entity maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures?

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If you answer No to any of the above questions, then you DO NOT qualify as a Nominal Fee Provider and you should not complete the MH 1969.

MH 1969 (Optional)

Lower of Costs or Charges Determination

The legal entity must have a published schedule of its full (non-discounted) charges. The objective of MH 1969 is to determine whether legal entities are exempt from having to apply the Lower of Cost or Charges (LCC) Principle. MH 1969 is an optional form and should be completed by legal entities whose charges are lower than the SMA upper limits; and costs for non-negotiated rate legal entities or negotiated rates for negotiated rate legal entities. If a legal entity's Medi-Cal adjusted customary charges are less than 60 percent of Medi-Cal costs, and the legal entity meets four additional criteria, the legal entity is exempt from having to include charges in the comparison on MH 1968. The four additional criteria that must be met by a legal entity are:

- ❑ The legal entity must have a published schedule of its full (non-discounted) charges.
- ❑ The legal entity's revenues for patient care must be based on application of a published charge schedule.
- ❑ The legal entity must maintain written policies for its process of making patient indigence determinations.
- ❑ The legal entity must maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures.

The exemption must be proven separately for Medi-Cal Inpatient Services (Mode 05-Hospital Inpatient Services) and Medi-Cal Outpatient Services (Mode 05-Other 24 Hour Services, Mode 10-Day Services, and Mode 15-Outpatient Services). Refer to DMH Letter No. 90-05 and attachments for a detailed explanation of how to meet these four criteria.

Medi-Cal adjusted customary charges can be calculated using several different methods, all of which result in the same outcome.[2] MH 1969 employs the calculation method applicable to most legal entities. Medi-Cal adjusted customary charges are calculated by first dividing actual charges to non-Medicare and non-Medi-Cal patients by adjusted or published charges to non-Medicare and non-Medi-Cal patients. This ratio is then applied to Medi-Cal charges (i.e., amounts billed to Medi-Cal), resulting in Medi-Cal adjusted customary charges. These charges are compared to 60 percent of Medi-Cal costs and, if lower, the legal entity is exempt from having to apply the LCC principle. Dollar amounts should be rounded to the nearest whole dollar.

2 See: *Medicare and Medicaid Guide*, Commerce Clearing House, ¶7585, August 1989.

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

DETAIL COST REPORT

LOWER OF COSTS OR CHARGES EXEMPTION DETERMINATION (Optional)

MH 1969 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code:

Legal Entity: 0
Legal Entity Number:

		A	B	C	D	E
		Total Inpatient				Total Outpatient
		Mode 05 Hospital Inpatient	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services	
1	Amount billed to Medi-Cal					
	Non-Medicare/Medi-Cal Actual Charges					
2	Non-Medicare/Medi-Cal Patient Revenue					
3	Non-Medicare/Medi-Cal Patient Insurance					
4	Subtotal					
5	Non-Medicare/Medi-Cal Published Charges					
6	Ratio of Actual to Published Charges	0.00%				0.00%
7	Medi-Cal Adjusted Customary Charges					
8	Medi-Cal Costs					
9	60 Percent of Medi-Cal Costs					

DMH use only

	Inpatient		Outpatient
Line 9 greater than line 7.		Exempt	
Line 7 greater than line 9.	X	Not Exempt	X

<< MH1969_INST | HOME | Goto MH1968

Line 1 - Amount Billed to Medi-Cal
Enter the amount billed to Medi-Cal (through DMH) for the cost report fiscal year. The amount should be derived from the county's monthly billing records. Enter amount for each mode of service in the appropriate column. The sum of Columns B through D is entered automatically in Column E.

Line 2 - Non-Medicare/Medi-Cal Patient Revenues
Enter the total patient revenue for the cost report fiscal year billed (not necessarily collected) to non-Medicare patients and non-Medi-Cal patients based on the patients' ability to pay (UMDAP). Billings to patients liable for payment on a charge basis (non-contractual patients) based on the UMDAP should be reported.

Billings to Health Maintenance Organization (HMOs), County Organized Health System (COHSs), Preferred Provider Organization (PPOs), or Primary Care Case Management (PCCMs) should not be included. Line 2, Column A, represents amount billed to patients for Mode 05-Hospital Inpatient Services and Line 2, Column E, represents amount billed to patients for Mode 05-Other 24 Hour Services, Mode 10-Day Services, and Mode 15-Outpatient Services.

Line 3 - Non-Medicare/Medi-Cal Patient Insurance
Enter the total patient insurance collected from non-Medicare patients and non-Medi-Cal patients for the cost report fiscal year. Line 3, Column A, represents patient insurance collected for Mode 05-Hospital Inpatient Services and Line 3, Column E, represents patient insurance collected for Mode 05-Other 24 Hour Services, Mode 10-Day Services, and Mode 15-Outpatient Services.

Line 4 - Subtotal
No entry. This line sums Lines 2 and 3 for Column A (Inpatient) and Column E (Outpatient).

Line 5 - Non-Medicare/Medi-Cal Published Charges
Non-Medicare/Medi-Cal Published Charges represent amount non-Medicare and non-Medi-Cal patients would have paid had they been full-fee paying patients. On a separate worksheet maintained by the legal entity, multiply the units of service/time provided to non-Medicare and non-Medi-Cal patients by the legal entity's published charge or rate for each service function. These amounts should be aggregated by mode of service and reported in appropriate Column on Line 5. The sum of Columns B through D is automatically entered in Column E. Columns A and E represent legal entity's non-Medicare/Medi-Cal published charges for inpatient and outpatient services.

Line 6 - Ratio of Actual to Published Charges
No entry. The calculation is Line 4 divided by Line 5 in Column A (Inpatient) and Column E (Outpatient).

Line 7 - Medi-Cal Adjusted Customary Charges
No entry. The calculation is Line 1 multiplied by Line 6 in Column A (Inpatient) and Column E (Outpatient).

Line 8 - Medi-Cal Costs
No entry. The legal entity's total cost for providing Medi-Cal Inpatient and Outpatient services are automatically entered in Columns A and E. These costs are derived from the sum of MH 1968, Lines (11, 11A, 16, 16A, 22) Column E and Column I.

Line 9 - 60 Percent of Medi-Cal Costs
No entry. Columns A and E are automatically calculated by multiplying Line 8 by 60 percent and the results are automatically entered on Line 9.

If amount on Line 9, Column A (60 percent of Medi-Cal inpatient costs), is greater than Line 7, Column A (Medi-Cal inpatient adjusted customary charges), the legal entity is exempt from having to apply the LCC principle for Mode 05-Hospital Inpatient Services. If Line 7, Column A, is greater than Line 9, Column A, the legal entity is not exempt from having to apply the LCC principle for Mode 05-Hospital Inpatient Services on MH 1968, and must include Medi-Cal Mode 05-Hospital Inpatient charges in the comparison on MH 1968.

If amount in Line 9, Column E (60 percent of Medi-Cal outpatient costs), is greater than Line 7, Column E (Medi-Cal outpatient adjusted customary charges), the legal entity is exempt from having to apply the LCC principle for outpatient services. If Line 7, Column E, is greater than Line 9, Column E, the legal entity is not exempt from having to apply the LCC principle for outpatient services on MH 1968, and must include the Medi-Cal outpatient charges in the comparison on MH 1968.

MH 1979

SD/MC Preliminary Desk Settlement

The objective of MH 1979 is to determine the preliminary net Federal Financial Participation (FFP) due to the legal entity for all SD/MC and Healthy Families services. Data for Lines 1 through 10, and 13 through 15 are to be entered by County legal entities in appropriate forms (MH 1900_Info and MH 1960 etc).

Line 1 - County SD/MC Direct Service Gross Reimbursement
No entry. In Columns B and C, County's legal entity SD/MC direct service gross reimbursement for inpatient and outpatient services are automatically entered from MH 1968, Columns E and K, sum of Lines (21, 21A and 22). The sum of Columns B and C is automatically entered in Column D.

Line 2 - Contract Provider Medi-Cal Direct Service Gross Reimbursement
No entry. In Columns B and C, Contract Providers SD/MC Direct Service Gross reimbursement for inpatient and outpatient services are manually entered in the MH 1900 Information Sheet from the MH 1968, Columns E and K, sum of Lines (21, 21A, and 22) for all legal entities that contract for SD/MC services with the county or County Mental Health Plans (MHPs). This entry should include payments to FFS/MC hospitals for psychiatric inpatient services (MH 1994, Lines 2a, 6, and 7 **Plus FFP**) that have not been included in the Allowable Costs for Allocation (Line 8) on MH 1960. The sum of Columns B and C automatically appears on Column D.

Line 3 - Total Medi-Cal Direct Service Gross Reimbursement
No entry. The sum of Lines 1 and 2 in Column D are automatically entered on Line 3. This amount represents total allowable SD/MC direct service costs in the county that will be used to determine maximum allowable SD/MC administrative reimbursement for the county legal entity.

Line 4 - SD/MC Administrative Reimbursement Limit
No entry. SD/MC Administrative costs are limited to 15 percent of SD/MC direct service costs. Column D, Line 3 is automatically multiplied by 0.15 to compute maximum SD/MC reimbursement for administrative services.

Line 5 - SD/MC Administration
No entry. SD/MC administrative costs are automatically entered from MH 1960, Column C, Line 9.

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

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH1979 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code

Legal Entity: 0
Legal Entity Number:

		A Total MAA	B Total Inpatient	C Total Outpatient	D Total	E 50.00% FFP	F 50.00% FFP	G 50.00% FFP	H Variable % FFP	I 75.00% FFP	J Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement										
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement										
4	Medi-Cal Administrative Reimbursement Limit										
5	Medi-Cal Administration										
6	Medi-Cal Administrative Reimbursement										
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services 07/01/04 - 09/30/04										
16A	SD/MC Net Reimbursement for Direct Services 10/01/04 - 06/30/05										
17	Enhanced SD/MC Net Reimb. (Children) 07/01/04 - 09/30/04										
17A	Enhanced SD/MC Net Reimb. (Children) 10/01/04 - 06/30/05										
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										
24	Healthy Families Net Reimbursement 07/01/04 - 09/30/04										
24A	Healthy Families Net Reimbursement 10/01/04 - 06/30/05										
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	
Line 10: Column D minus Column H	
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	
Line 15: Column D minus Column E	
Line 16: Column D minus Column F	
Line 16A: Column D minus Column G	
Line 17: Column D minus Column H	
Line 17A: Column D minus Column H	
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	
Line 24A: Column D minus Column H	
TOTAL STATE SHARE SD/MC COST	

Line 6 - SD/MC Administrative Reimbursement
No entry. The lower of Lines 4 and 5 is automatically selected and entered in Column D Line 6. The amount in Column D is automatically multiplied by 50 percent to determine FFP for SD/MC administration. The result is rounded to the nearest whole dollar and entered in Column E.

Line 7 – County Healthy Families Direct Service Gross Reimbursement
No entry. In Columns B and C, County's legal entity Healthy Families Direct Service Gross Reimbursement are automatically referenced from MH 1968, Columns E and K, sums of Lines 27 and 27A. The sum of Columns B and C automatically populates Column D.

Line 7A - Contract Provider Healthy Families Direct Service Gross Reimbursement
No entry. In Columns B and C, Contract Providers Healthy Families Direct Service Gross Reimbursement for inpatient and outpatient services are manually entered in the MH 1900 Information Sheet from the MH 1968, Columns E and K, sum of Lines (27 and 27A) for all legal entities that contract for Healthy Families services with the county or County Mental Health Plans (MHPs). The sum of Columns B and C automatically appears on Column D.

Line 7B - Total Healthy Families Direct Service Gross Reimbursement
No entry. The sum of Lines 7 and 7A in Column D are automatically entered on Line 7B. This amount represents total allowable Healthy Families (HF) direct service costs in the county that will be used to determine maximum allowable HF administrative reimbursement for the county legal entity.

Line 8 - Healthy Families Administrative Reimbursement Limit
No entry. Healthy Families Administrative costs are limited to 10 percent of Healthy Families direct service gross costs. Column D, Line 7, is automatically multiplied by 10 percent to compute Healthy Families administrative limit.

Line 9 - Healthy Families Administration
No entry. The Healthy Families Administrative costs are automatically entered from Column C, Line 10 of MH 1960.

Line 10 - Healthy Families Administrative Reimbursement
No entry. The lower of Lines 8 and 9 from Column D is automatically selected and entered in Column D Line 10. The amount in Column D is automatically multiplied by 65 percent to determine the FFP for Healthy Families administrative costs. The result is rounded to the nearest whole dollar and entered in Line 10, Column H.

NOTE: Lines 11 through 13 are for MAA Participants Only. *Others Skip to Line 14.*

Line 11 - Medi-Cal Administrative Activities Service Functions 01 - 09
No entry. The Net Due from Medi-Cal for MAA for Service Functions 01 through 09 is automatically entered from Line 35, Column A, of MH 1968 onto Columns A and D. The result in Column D is automatically multiplied by 50 percent and entered in Columns E and J. Verify that Line 11 equals or agrees with MH 1979, Line 21, Column J (FFP).

Line 12 - Medi-Cal Administrative Activities Service Functions 11 - 19, 31 - 39
No entry. The Net Due from Medi-Cal for MAA for Service Functions 11 through 19 and 31 through 39 is automatically entered from Line 35, Column B, of MH 1968 onto Columns A and D. The result in Column D is automatically multiplied by 50 percent and entered in Columns E and J. Verify that Line 12 agrees with MH 1979, Line 27 (Healthy Families).

Line 13 - Medi-Cal Administrative Activities Service Functions 21 - 29 (County Only)
No entry. The Net Due from Medi-Cal for MAA for Service Functions 21 through 29 is automatically entered from Line 35, Column C, of MH 1968 onto Columns A and D. The result in Column D is automatically multiplied by 75 percent and entered in Column I and J.

Line 14 - Utilization Review - Skilled Professional Medical Personnel (County Only)
No entry. The SD/MC utilization review costs for skilled professional medical personnel are entered from Column C, Line 13 of MH 1960. The result in Column D is automatically multiplied by 75 percent to determine FFP and entered in Columns I and J.

Line 15 - Other SD/MC Utilization Review (County Only)
No entry. The other SD/MC utilization review costs are automatically entered from Column C, Line 14 of MH 1960 onto Column D. The result in Column D is automatically multiplied by 50 percent to determine FFP and entered in Columns E and J.

Line 16 - SD/MC Net Reimbursement for Direct Services @ 50% (July 1, 2004 - September 30, 2004)
No entry. The SD/MC direct service net reimbursement for inpatient and outpatient services are automatically entered from Columns E and K, Line 11 of MH 1968 onto Columns B and C, respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 50 percent to determine FFP for SD/MC direct services and entered in Columns F and J.

Line 16A - SD/MC net Reimbursement for Direct Services @ 50% (October 1, 2004 – June 30, 2005)
No entry. The SD/MC direct service net reimbursement for inpatient and outpatient services are automatically entered from Columns E and K, Line 11A of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 50 percent to determine FFP for SD/MC direct services and entered in Columns G and J.

Line 17 - Enhanced SD/MC Net Reimbursement (Children) @ 65% (July 1, 2004 – September 30, 2004)
No entry. The enhanced SD/MC (Children) direct services net reimbursement is automatically entered from Columns E (Inpatient) and K (Outpatient), Line 16 of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 65 percent to determine FFP for Enhanced SD/MC (Children) direct services and entered in Columns H and J.

Line 17A - Enhanced SD/MC Net Reimbursement (Children) @ 65% (October 1, 2004 – June 30, 2005)
No entry. The enhanced SD/MC (Children) direct services net reimbursement is automatically entered from Columns E (Inpatient) and K (Outpatient), Line 16A of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 65 percent to determine FFP for Enhanced SD/MC (Children) direct services and entered in Columns H and J.

Line 18 - Enhanced SD/MC Net Reimbursement (Refugees) @ 100%
No entry. The enhanced SD/MC (Refugees) direct services net reimbursement is automatically entered from Columns E (Inpatient) and K (Outpatient), Line 22 of MH 1968 onto Columns B and C respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 100 percent to determine FFP for Enhanced SD/MC (Refugees) direct services and entered in Columns H and J.

Line 19 - Total SD/MC Reimbursement Before Excess FFP
No entry. The sum of Column J, Lines (6, 11 through 15, 16, 16A,17, 17A, 18) are automatically entered onto Column J.

Line 20 - Amount Negotiated Rates Exceed Costs - SD/MC and Enhanced SD/MC
No entry. Legal entities reimbursed based on negotiated rates must refund to CMS, 25 percent of the amount negotiated rates or reimbursement rates exceed costs. From MH 1968, the sum of Lines (38, 38A and 39) in Columns E (Inpatient) and K (Outpatient) is automatically entered into Columns B and C respectively. The sum of Columns B and C are automatically entered in Column D. Column J automatically multiplies Column D by 25 percent. This represents the amount of FFP to be repaid to CMS.

Line 21 - Total SD/MC Reimbursement (FFP)
No entry. For Column J, the result of Line19 minus Line 20 is automatically entered.

Line 22 – Contract Limitation Adjustment
No entry. This line automatically populates from MH 1900 Information Sheet when the county enters an adjustment to Medi-Cal due to contract limitations.

Line 23 – Adjusted Total Short-Doyle/Medi-Cal Reimbursement (FFP)
No entry. The result of Line 21 plus Line 22 is automatically entered.

Line 24 - Healthy Families Net Reimbursement @ 65%
(July 1, 2004 – September 30, 2004)
No entry. The amounts (Net Due-Healthy Families) from MH 1968, Line 37, Columns E (Inpatient) and K (Outpatient) are automatically entered in Columns B and C respectively. The amount in Column D is automatically multiplied by 65 percent to determine FFP for SD/MC Healthy Families direct services and entered in Columns H and J.

Line 24A - Healthy Families Net Reimbursement @ 65 %
(October 1, 2004 – June 30, 2005)
No entry. The amounts (Net Due-Healthy Families) from MH 1968, Line 37A, Columns E (Inpatient) and K (Outpatient) are automatically entered in Columns B and C respectively. The amount in Column D is automatically multiplied by 65 percent to determine FFP for SD/MC Healthy Families direct services and entered in Columns H and J.

Line 25 - Total Healthy Families Reimbursement Before Excess FFP
No entry. The sum of Line 10, Line 24 and Line 24A is automatically computed in Column J.

Line 26 - Amount Negotiated Rate Exceeds Cost - Healthy Families
No entry. This Line must remain blank. NR is not applicable to the Healthy Families program.

Line 27 - Total Healthy Families Reimbursement
No entry. The difference between Line 25 and Line 26 is automatically entered in Column J.

MH 1991

Calculation of SD/MC (Hospital Administrative Days)

The objective of MH 1991 is to identify amount of Physician and Ancillary costs associated with SD/MC and Healthy Families (SED) Hospital Administrative Days (Mode 05, Service Function 19) for use on the MH 1966.

Column A – Settlement Group
No entry. Settlement groups are provided.

Column B - Provider Number
Enter 4-digit Provider Number.

Column C - SMA Rate
No entry. SMA Rate for FY 2004-2005 is provided for the two periods.

Column D - Period of Service
No entry. Period of service from 7/1/04 through 7/31/04 - $236.82
Period of service from 8/1/04 through 6/30/05 - $236.82

Column E - Administrative Days
Enter number of SD/MC administrative days according to period during which services were provided and by the settlement group the services were rendered during the fiscal year. This Column should match the number of Medi-Cal units reported on Schedule B for Mode 05, Service Function 19.

Column F - Subtotal Amount
No entry. This is the result of Column C multiplied by Column E.

Column G - Physician Costs
Enter cost of physician services related to SD/MC Administrative Days for each period and settlement group. (Amounts should be included in total billed to Medi-Cal.)

Column H - Ancillary Costs

Enter cost of ancillary services related to SD/MC Administrative Days for each period and settlement group. (Amounts should be included in total billed to Medi-Cal.)

Column I - Total Amount

No entry. This is the sum of Columns F, G and H for each period and settlement group.

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

DETAIL COST REPORT

CALCULATION OF SHORT-DOYLE/MEDI-CAL FOR FY 2004 - 2005 HOSPITAL ADMINISTRATIVE DAYS

MH 1991 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

COUNTY NAME:	LEGAL ENTITY	NAME:
COUNTY CODE:		NUMBER:

A	B	C	D	E	F	G	H	I
Settlement Group	PROVIDER NUMBER	SMA RATE	PERIOD OF SERVICE	ADMIN DAYS	SUBTOTAL AMOUNT	PHYSICIAN COSTS	ANCILLARY COSTS	TOTAL AMOUNT
SD/MC		$236.82	07/01/04 - 07/31/04					
		$236.82	08/01/04 - 09/30/04					
		$236.82	10/01/04 - 12/31/04					
		$236.82	01/01/05 - 06/30/05					
							Sub Total	
Children EMC		$236.82	07/01/04 - 07/31/04					
		$236.82	08/01/04 - 09/30/04					
		$236.82	10/01/04 - 12/31/04					
		$236.82	01/01/05 - 06/30/05					
							Sub Total	
Refugees EMC		$236.82	07/01/04 - 07/31/04					
		$236.82	08/01/04 - 09/30/04					
		$236.82	10/01/04 - 12/31/04					
		$236.82	01/01/05 - 06/30/05					
							Sub Total	
Healthy Families		$236.82	07/01/04 - 07/31/04					
		$236.82	08/01/04 - 09/30/04					
		$236.82	10/01/04 - 12/31/04					
		$236.82	01/01/05 - 06/30/05					
							Sub Total	
				GRAND TOTAL				

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MH 1992 INST

Identification of Funding Sources

The purpose of the MH 1992 INST is to identify all funding sources that are applicable. This form is designed to remove all unnecessary lines from the MH 1992.

"Yes" box will be the automatic default for all Funding Sources for the legal entity. Select the *"No"* box for funding sources not used or not applicable to contract provider.

Identification of Funding Sources
Please check all that apply.

Yes	No		Funding Sources	MH1992
☑	☐	1.	SAMHSA Grants	(Line 4)
☑	☐	2.	PATH Grants	(Line 5)
☑	☐	3.	RWJ Grants	(Line 6)
☑	☐	4.	Other Grants	(Line 7)
☑	☐	5.	Patient Fees	(Line 9)
☑	☐	6.	Patient Insurance	(Line 10)
		7.	Regular SD/MC (FFP only)	(Line 11)
		8.	Healthy Family - Fed share	(Line 12)
☑	☐	9.	Medicare - Fed. Share	(Line 13)
☑	☐	10.	Conservatorship Admin. Fees	(Line 14)
☑	☐	11.	State General Fund-State Share	(Line 15)
☑	☐	12.	State General Fund-County Match	(Line 16)
☑	☐	13.	SGF-Managed Care - Outpatient	(Line 17)
☑	☐	14.	03-04 Rollover - Managed Care-Other	(Line 18)
☑	☐	15.	EPSDT SD/MC - State Share Est.	(Line 19)
☑	☐	16.	03-04 SGF Rollover	(Line 20A)
☑	☐	17.	Other Revenue	(Line 20B)
☑	☐	18.	Realignment Funds/MOE	(Line 21)
☑	☐	19.	County Overmatch	(Line 22)
☑	☐	20.	CALWORKS	(Line 23)

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MH 1992

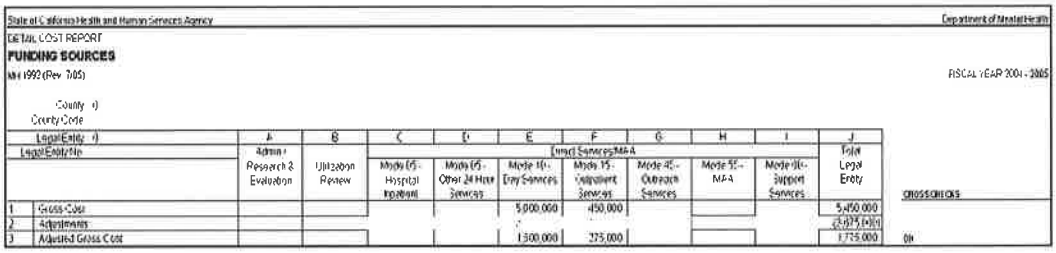
Funding Sources

The objective of MH 1992 is to identify the types of resources used to finance specific mental health program activities for each legal entity. Funding source identifies who is paying for programs authorized by the county mental health agency.

Column J – Total Legal Entity
No entry. This column sums columns A through I for each line.

Line 1 - Gross Cost
No entry. Column A, Line 1, is the sum of Column C, Lines 12 and 17 of MH 1960. Column B is from MH 1960, Column C, Line 16. Columns C through I, Line 1 are from Column A, Line 3 of the relevant MH 1966's.

Line 2 - Adjustment
Enter in Columns ***C*** through ***I***, the amounts needed to adjust legal entity costs to actual program funding, such as, the difference between county contract rate and actual cost incurred by contract providers.



		A	B	C	D	E	F	G	H	I	J
	Legal Entity: 0			Direct Services/MAA							
	Legal Entity Title	Admin / Research & Evaluation	Utilization Review	Mode 05 - Hospital Inpatient	Mode 06 - Other 24 Hour Services	Mode 10 - Day Services	Mode 15 - Outpatient Services	Mode 45 - Outreach Services	Mode 55 - MAA	Mode 60 - Support Services	Total Legal Entity
1	Gross Cost					5,000,000	450,000				5,450,000
2	Adjustments										
3	Adjusted Gross Cost					1,300,000	225,000				1,725,000

For contract providers, that provide services to *multiple counties,* adjust gross aggregate county legal entity allowable costs on Line 2 Columns ***C*** through ***I*** to agree with the amount received from each county for which a cost report is being submitted. Report aggregate gross county legal entity costs for all county legal entities on MH1960, and aggregate gross county legal entities units of service on MH1901 Schedule B for the determination of cost per unit.

Line 3 - Adjusted Gross Cost
No entry. Line 1 plus or minus Line 2 are automatically calculated.

Line 4 - SAMHSA Grants
Enter revenues accrued from SAMHSA grants for appropriate modes of service.

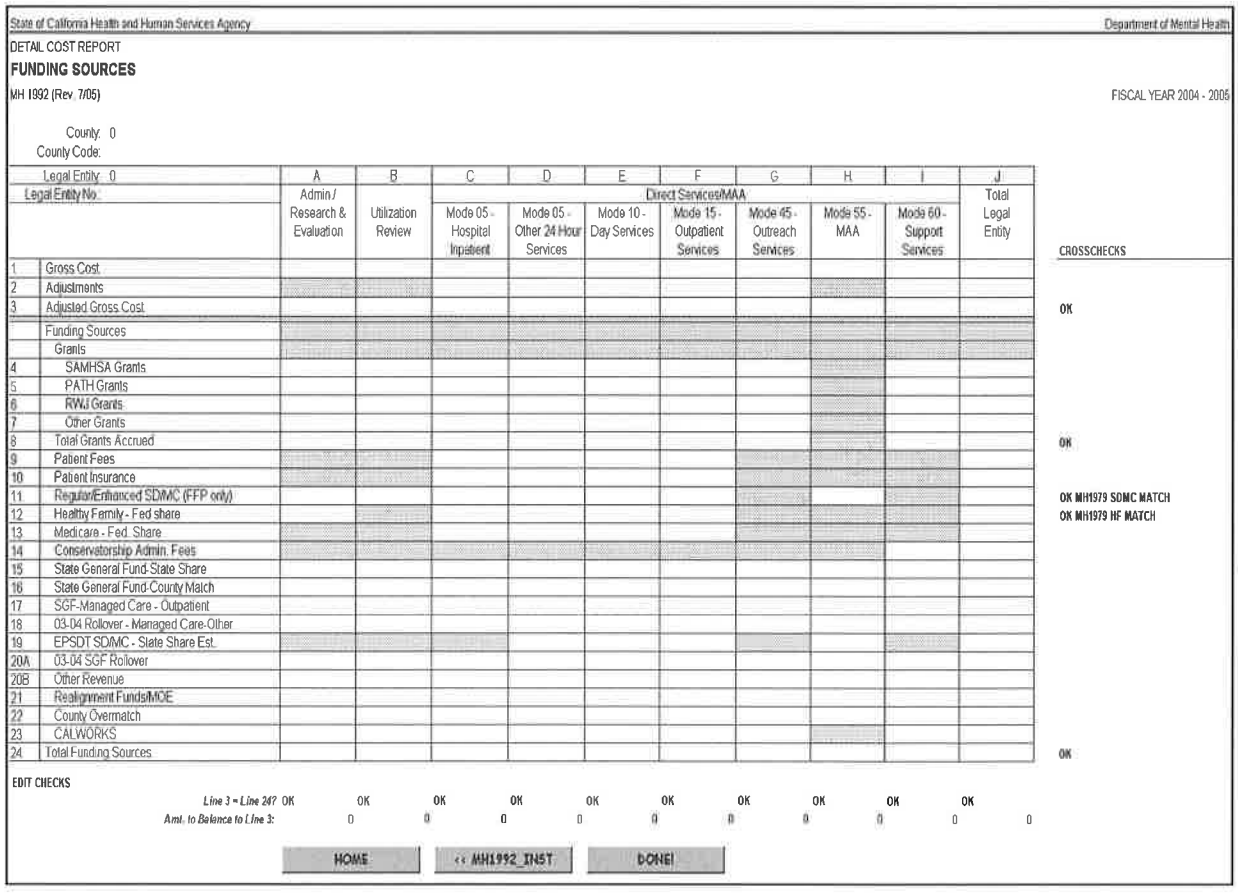
Line 5 - PATH Grants
Enter revenues accrued from PATH grants for appropriate modes of service.

Line 6 - RWJ Grants
Enter revenues accrued from Robert Wood Johnson (RWJ) Foundation grants for appropriate modes of service.

Line 7 - Other Grants
Enter revenues accrued from other grants not reported on Lines 4 through 6 for appropriate modes of service.

Line 8 - Total Grants Accrued
No entry. Lines 4 through 7 for Columns A through G and I are automatically summed.

Line 9 - Patient Fees
Enter patient fees received for appropriate treatment program modes of service.



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

DETAIL COST REPORT

FUNDING SOURCES

MH 1992 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: 0
County Code:

Legal Entity: 0
Legal Entity No.:

		A	B	C	D	E	F	G	H	I	J	
				Direct Services/MAA								
		Admin / Research & Evaluation	Utilization Review	Mode 05 - Hospital Inpatient	Mode 05 - Other 24 Hour Services	Mode 10 - Day Services	Mode 15 - Outpatient Services	Mode 45 - Outreach Services	Mode 55 - MAA	Mode 60 - Support Services	Total Legal Entity	CROSSCHECKS
1	Gross Cost											
2	Adjustments											
3	Adjusted Gross Cost											OK
	Funding Sources											
	Grants											
4	SAMHSA Grants											
5	PATH Grants											
6	RWJ Grants											
7	Other Grants											
8	Total Grants Accrued											OK
9	Patient Fees											
10	Patient Insurance											
11	Regular/Enhanced SD/MC (FFP only)											OK MH1979 SDMC MATCH
12	Healthy Family - Fed share											OK MH1979 HF MATCH
13	Medicare - Fed. Share											
14	Conservatorship Admin. Fees											
15	State General Fund-State Share											
16	State General Fund-County Match											
17	SGF-Managed Care - Outpatient											
18	03-04 Rollover - Managed Care-Other											
19	EPSDT SD/MC - State Share Est.											
20A	03-04 SGF Rollover											
20B	Other Revenue											
21	Realignment Funds/MOE											
22	County Overmatch											
23	CALWORKS											
24	Total Funding Sources											OK

EDIT CHECKS

Line 3 = Line 24?	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
Amt. to Balance to Line 3:		0	0	0	0	0	0	0	0	0	0

HOME | << MH1992_INST | DONE!

Line 10 – Patient Insurance
Enter patient insurance received for appropriate treatment program modes of service.

Line 11 - Regular and Enhanced Short-Doyle/Medi-Cal (FFP Only)
No entry. SD/MC and enhanced SD/MC net reimbursement (FFP portion only) are included in this line. Column A (Administration) comes from MH 1979, Column J, Line 6. Column B (Utilization Review) is the result of MH 1979, Column J, Lines 14 plus 15. Column C (Mode 05 – Hospital Inpatient) is the result of MH 1979, Column B, sum of (Line 16 x .50) plus (Line 16A x .50) plus (Line 17 x .65) plus (Line 17A x .65) plus (Line 18 x 1.00) minus MH 1979, Column B (Line 20 x .25). Columns D (Mode 05 – Other 24 Hour Services), E (Mode 10 – Day Services), and F (Mode 15 – Outpatient Services) are calculated using data from MH 1968, Columns F (Mode 05 – Other 24 Hour Services), G (Mode 10 – Day Services), and H plus J (Mode 15 - Outpatient Services, Programs 1 and 2), (Line 11 minus Line 28) x .50 plus (Line 11A minus Line 28A) x .50 plus (Line 16 minus Line 29) x .65 plus (Line 16a) x .65 plus (Line 22 minus Line 30) x 1.0 minus the sum of Lines 38, 38A and 39 x .25. Column H (Mode 55 – MAA) is calculated using MH 1979, Column J, sum of Lines 11, 12, and 13.

Line 12 - Healthy Families - Federal Share
No entry. Column A (Administration) comes from MH 1979, Column J, Line 10. Column C (Mode 05 – Hospital Inpatient) is the result of MH 1979, Column B (Line 24 x .65) plus (Line 24A x .65) minus the product of .25 times Line 26. Columns D (Mode 05 – Other 24 Hour Services), E (Mode 10 – Day Services) and F (Mode 15 – Outpatient Services) are calculated using data from MH 1968, Columns F (Mode 05 – Other 24 Hour Services), G (Mode 10 – Day Services) and H plus J (Mode 15 – Outpatient Services, Programs 1 and 2), (Line 37 x .65) plus (Line 37A x .65) minus (.25 x sum of Lines 40 plus 40A).

Line 13 - Medicare- Federal Share
Enter Medicare revenue accrued/received for appropriate treatment program modes of service.

Line 14 - Conservator Administrative Fees
Enter conservator administration fees received in Column I, Line 14.

Line 15 - State General Fund - State Share
Enter state share of State General Fund (90 percent for large counties) in Columns A through I. These are primarily categorical funds allocated by DMH to the counties for FY 2004-2005. Community Services - Other Treatment for Mental Health Managed Care should not be included on this line. Total amount should equal MH 1940, Column A, Lines 9, 10, 11 and 12.

Line 16 - State General Fund - County Match
Enter county share (10 percent for large counties) of cost to match State General Fund in Columns A through I, if applicable.

Line 17 - State General Fund-Managed Care - Outpatient Mental Health Services
Enter expenditures by modes of service for Outpatient Mental Health Services funded by FY 2004-2005 SGF - Managed Care allocation. Total amount should equal MH 1994, Line 8 and MH 1940, Line 13, Column A.

Line 18 – FY 2003-2004 Rollover-Managed Care - Outpatient Mental Health Services
Enter expenditures for Outpatient Mental Health Services, by modes of service, funded by rollover from FY 2003-2004 SGF - Managed Care allocation. The amount should equal MH 1994, Line 2b amount expended on Outpatient Mental Health Services. Line 2a is inpatient hospital expenditures paid from the contingency reserves, while Line 2b is outpatient expenditures paid also from the contingency reserves.

Line 19 - EPSDT SD/MC - State Share Estimate
Enter estimated State share (SGF) of Early and Periodic Screening, Diagnosis and Treatment (EPSDT) SD/MC. Estimated amount should be based upon anticipated EPSDT expenditures and may or may not be different than EPSDT SGF Interim Funding the County received as an advance. EPSDT amount should be reflected on MH 1940, Line 16.

Line 20A – FY 2003-2004 Rollover-State General Fund (SGF)
Enter by mode of service categorical funds (SGF) rolled over from the previous year. **Note:** Report county match for rollover that requires county share.

Line 20B – Other Revenues
Enter here all other revenues received and not reported on Lines 4 through 19.

Line 21 - Realignment Funds/Maintenance of Effort
Enter amount expended per realignment funding and county Maintenance of Effort (MOE) obligations pursuant to Welfare and Institutions Code §17608.05 for each mode of service. Include realignment funds used to match FFP under the Short-Doyle/Medi-Cal program. Exclude realignment funding for State Hospitals and county match for State General Funds allocated by State Department of Mental Health.

Line 22 - County Overmatch
Enter county overmatch funds the county contributes over the percentage amounts prescribed by law.

Line 23 – CalWORKS
Enter the county CalWORKS funds used for mental health services.

Line 24 - Total Funding Sources
No entry. This line sums Lines 8 through 23 for Columns A through I. Amount in Column J, Line 23, should equal amount in Column J, Line 3. Any difference between the two amounts should be corrected before submitting the cost report.

No text this page.

Summary Forms For Counties ONLY

This section details the following forms and their requirements for Summary County Cost Reporting ONLY.

MH 1900_INFO_SUM	Information Sheet (Sample in Appendix D)
MH 1908	Supplemental State Resource Data Report final amounts for State Categorical Funds from "Final Allocation" Letter
MH 1909	Supplemental Cost Report Data by Program Category
MH 1909_SUM	Supplemental Cost Report Data by Program Category (Sample in Appendix D)
MH 1912	Supplemental Cost Report Data for Special Education Program
MH 1968_SUM	Determination of SD/MC Direct Service and MAA Reimbursement (Sample in Appendix D)
MH 1979_SUM	Summary SD/MC Preliminary Desk Settlement (Sample in Appendix D)
MH 1992_SUM	Summary Funding Sources (Sample in Appendix D)
MH 1994	Report of Mental Health Managed Care Allocation and Expenditures
MH 1995	Report of Mental Health Services Act (MHSA) Distribution and Expenditures
MH 1940 and Certification Page	Year End Cost Report Summary
MH 1979_1992_RECON	Reconciliation of MH 1979 and MH 1992 for FFP Accuracy (Sample in Appendix D)
MH_EPSDT	EPSDT Costs (Sample in Appendix D)
MHINOUT	Inpatient/Outpatient Summary (Sample in Appendix D)
MH 1992DETAIL	MH 1992 Detail (Sample in Appendix D

MH 1908

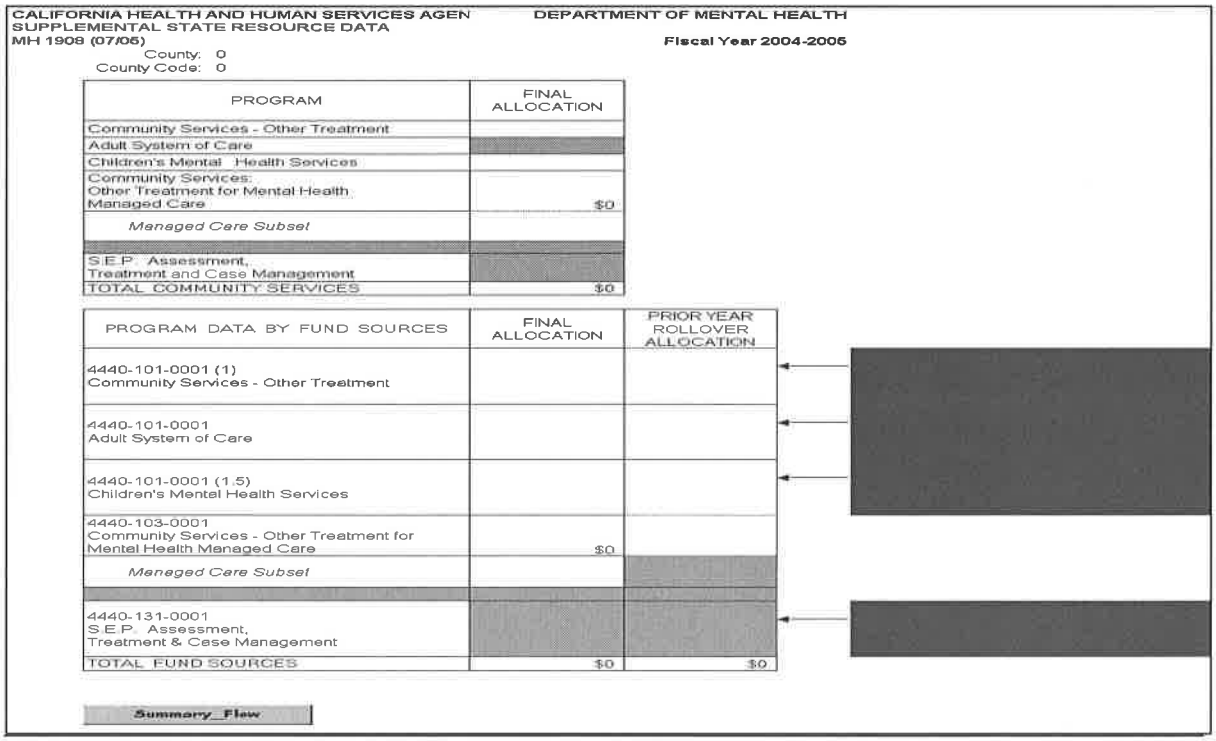
Supplemental State Resource Data - Preliminary Worksheet to the MH 1909s

The purpose of the MH 1908 Supplemental State Resource Data worksheet is to segregate funding sources according to fund classification. The data collected and analyzed here will be used to populate each categorical funding on the MH 1909's.

First Table – Program and Final Allocation
Enter county's allocation amount for budget category from the county's Final Allocation Worksheet.

Second Table – Program Data by Fund Sources, Final Allocation and Prior Year Rollover Allocation
The first column is "Final Allocation". This column is automatically filled based on the information in the first table.

The second column is "Prior Year Rollover Allocation". Enter any rollover allocations from FY 2003-2004 by fund source.



CALIFORNIA HEALTH AND HUMAN SERVICES AGEN DEPARTMENT OF MENTAL HEALTH
SUPPLEMENTAL STATE RESOURCE DATA
MH 1908 (07/05) Fiscal Year 2004-2005
County: 0
County Code: 0

PROGRAM	FINAL ALLOCATION
Community Services - Other Treatment	
Adult System of Care	
Children's Mental Health Services	
Community Services: Other Treatment for Mental Health Managed Care	$0
Managed Care Subset	
S.E.P. Assessment, Treatment and Case Management	
TOTAL COMMUNITY SERVICES	$0

PROGRAM DATA BY FUND SOURCES	FINAL ALLOCATION	PRIOR YEAR ROLLOVER ALLOCATION
4440-101-0001 (1) Community Services - Other Treatment		
4440-101-0001 Adult System of Care		
4440-101-0001 (1.5) Children's Mental Health Services		
4440-103-0001 Community Services - Other Treatment for Mental Health Managed Care	$0	
Managed Care Subset		
4440-131-0001 S.E.P. Assessment, Treatment & Case Management		
TOTAL FUND SOURCES	$0	$0

Summary_Flow

COMMENT BOXES TO THE RIGHT OF THE SECOND TABLE

The comment box is designed to be your navigator in the process of completing the MH 1909 forms. If you enter data in the first table, the comment box will prompt and identify the form or forms for you to complete. On the second table if you entered data on the rollover Column, you will be prompted to complete the identified MH 1909 form.

Community Services – Other Treatment:

Cost Report FY	MH 1909_CSRV
Rollover FY	MH 1909_CSRV_ROLL

Adult Systems of Care:

Cost Report FY	MH 1909_ASOC
Rollover FY	MH 1909_ASOC_ROLL

Children's Mental Health Services:

Cost Report FY	MH 1909_CSOC
Rollover FY	MH 1909_CSOC_ROLL

MH 1909

Supplemental Cost Report Data by Program Category

The objective of MH 1909 is to identify State General Fund allocation and expenditures for specified budget item and program category funds. A separate MH 1909 is to be prepared for each program category fund and each program category funds rolled over from the previous fiscal year. Rollover expenditures are not current year Categorical Funds Allocation and should not be included on the Funding Sources portion of MH 1940.

Lines 1, 2, 3 - County Name, FY, Submission Date
No entry. The information is pulled from MH 1900_INFO_SUM.

Lines 4 and 5 - Budget Category, Budget Item Number
No entry. The information is hard coded to the individual worksheets.

Line 6 - SGF Allocation
No entry. This amount is pulled from MH 1908 from the second table and the Final Allocation Column.

Column A - Legal Entity Name
No entry. Each legal entity supported by appropriate Budget Program Category being reported. The legal entity name will be pulled from the MH1900 Information Sheet the moment the legal entity number is entered.

Column B - Legal Entity Number
Enter five-digit number assigned to Legal Entity.

Column C - Mode of Service
Enter two-digit code for appropriate Mode of Service.

Column D - Service Function
Enter two-digit code for appropriate Service Function.

Column E - Units of Service
Enter the Units of Service.

Column F - State Share of Net Cost
For each legal entity entry, enter the amount of allocated State General Fund (SGF) expended on specified Budget Program Category excluding amounts used as state match to FFP, which are included in Column G.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH
SUPPLEMENTAL COST REPORT DATA BY PROGRAM CATEGORY
MH 1909_CSOC (07/05) — Fiscal Year 2004-2005

Add Line

1) COUNTY NAME	2) FISCAL YEAR				3) DATE COMPLETED				
0	2004-2005								
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER				6) ALLOCATION AMOUNT				
Children's Mental Health Services	4440-101-0001 (1.5)								
A	B	C	D	E	F	G	H	J	K
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Units of Service	State Share of Net Cost	Medi-Cal/ State Share	State General Fund Total	Medi-Cal FFP Share	Other Fund Sources
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
8)	TOTAL STATE GENERAL FUNDS				$	$	$		
9)	ADDITIONAL FUNDS							$	$

Footnotes:

Column G – Medi-Cal/State Share
For each legal entity entry, enter the amount of State General Fund used as state match to the Short-Doyle/Medi-Cal FFP generated by the specified Budget Program Category services.

Column H - State General Fund Total
No entry. This is the sum of Columns F and G. This amount should not exceed total State General Fund allocated for specified Budget Program Category on Final Allocation Worksheet.

Column I – No County Matching Funds for FY 2004-2005
There is no county share of cost requirement to match State General Fund (SGF) for counties with populations over 125,000 for FY 2004-2005.

Column J - Medi-Cal/FFP Share
Enter the amount of Short-Doyle/Medi-Cal FFP (match) generated by Budget Program Category services specified in Column G ***plus*** additional FFP share matched by other funds in Column K. Entry on Column J must also be reported on MH 1940, Column B.

Column K - Other Fund Sources

Enter expenditures above the allocated State General Fund (SGF) used to provide identified Budget Program Category services. This column should also include non-state general funds used to match FFP. However, for CSOC/EPSDT funds, this column can be above allocated State General Fund (SGF) even if total allocated fund has not been expended. Other funds, such as the IDEA fund, should be reported in this column.

MH 1912

Supplemental Cost Report Data for Special Education Program (SEP)

The objective of MH 1912 is to identify total SEP costs, regardless of funding source. The MH 1912 SEP will be used for reporting total program costs associated with the SEP mandate to the California Legislature and the California Department of Education (CDE). Additionally, for those counties submitting SB 90 Claims for this program, the MH 1912 SEP will be the supporting documentation for that claim.

Lines 1, 2, 3 - County Name, FY, Submission Date
No entry. The information is pulled from MH 1900_INFO_SUM.

Lines 4 and 5 - Budget Category, Budget Item Number
No entry.

Line 6 - SGF Allocation
No entry.

Column A - Legal Entity Name
No entry. This field is automatically populated when the Legal Entity Number is identified in Column B.

Column B – Legal Entity Number
Enter the five-digit number assigned to the legal entity, regardless of funding source.

Column C – Mode of Service
Enter the two-digit code for the appropriate Mode of Service.

Column D – Service Function
Enter the two-digit code for the appropriate Service Function.

Columns E through G – Units of Service
Units of Service are for services associated with the AB 3632 SEP program, regardless of funding source. AB 3632 services are only those services on the Individualized Education Plan (IEP). Any other service provided to an AB 3632 eligible child should not be included on the MH 1912 SEP. AB 3632 services begin with the mental health assessment after referral from the Local Education Agency pursuant to the IEP. Any pre-referral services are not considered AB 3632 services and should not be reported on the MH 1912 SEP. The total units of service should match the total units of service reported to CSI and identified as being part of an IEP

for SEP. For Medi-Cal legal entities, the total units of service should match the SD/MC approved units of service provided to SEP clients.

Column E – Medi-Cal Units of Service
Enter the Medi-Cal Units of Service for the mode and service function for AB 3632 services.

Column F – Non-Medi-Cal Units of Service
Enter the Non-Medi-Cal Units of Service for the mode and service function for AB 3632 services.

Column G – Total Units of Service
No entry. This is the sum of Medi-Cal Units of Service (Columns E) and Non-Medi-Cal Units of Service (Column F). Column G is the Total Units of Service associated with the provision of AB 3632 SEP, regardless of funding source.

Column H – Cost Per Unit
Enter the Cost Per Unit for each legal entity, mode and service function from the appropriate MH 1966, Line 4.

Column I – Medi-Cal Costs – Total
No entry. This is the sum of Medi-Cal Units of Service (Column E) multiplied by Cost per Unit (Column H).

Column J – Medi-Cal Costs – FFP
Enter the Medi-Cal FFP Costs for AB 3632 services for each legal entity and service function is by multiplying the Total Medi-Cal Costs (Column I) by the FFP sharing ratio. This automatically flows to MH 1940, Line 12, Column B.

Column K – Medi-Cal Costs – County EPSDT Baseline
Enter the estimated county EPSDT baseline funds to be used as match for the FFP in Column J. This represents the amount of county EPSDT baseline funding related to AB 3632 services provided to Medi-Cal beneficiaries.

Column L – Medi-Cal Costs – EPSDT County Match for Growth
Enter the estimated EPSDT county matching funds for the growth in EPSDT State General Funds. This represents the amount of required ten percent county match to growth in EPSDT State General Funds for AB 3632 services provided to Medi-Cal beneficiaries.

Column M – Medi-Cal Costs – EPSDT State General Funds
No entry. This is automatically calculated from Medi-Cal Costs – Total (Column I) less the sum of Medi-Cal Costs – FFP (Column J), Medi-Cal Costs – EPSDT Baseline (Column K), and Medi-Cal Costs – EPSDT County Match for Growth (Column L). This represents the amount of EPSDT State General Funds for AB 3632 services provided to Medi-Cal beneficiaries.

Column N – Non-Medi-Cal Costs – Total
No entry. This is the sum of Non-Medi-Cal Units of Service (Column F) multiplied by the Cost per Unit (Column H).

Column O – Non-Medi-Cal Costs – County Matching Funds
Since there is no DMH allocation for SEP in FY 2004-05, there is no match requirement for SEP. However, if county general funds are used to support the SEP program, enter the amount of County General Funds used. Document this in the 'Footnote' section, if this amount is included in the SB 90 claim.

Column P – Non-Medi-Cal Costs – State General Funds
Enter the amount of State General Funds used to support SEP Non-Medi-Cal Units of Service.

Column Q – Non-Medi-Cal Costs – Other Fund Sources
No entry. This is automatically calculated as the difference between the Total Non-Medi-Cal Costs (Column N) and the funding identified in Non-Medi-Cal Costs – County Matching Funds (Column O) and Non-Medi-Cal Costs – State General Funds (Column P). This should represent any other funds used to provide service for this program, such as County Office of Education/Special Education Local Plan Areas, realignments funds, patient fees, or any other fund source not identified in any of the other columns. A total amount for each fund source is to be provided in the 'Footnotes' section.

Column R – Total SEP Program Costs
No entry. This is automatically calculated as the Total Units of Service (Column G) multiplied by the Cost per Unit (Column H). This amount should also equal the sum of Total Medi-Cal Cost (Column I) and Non-Medi-Cal Cost (Column N).

NOTE: If other categorical program funds were used to support SEP costs, an explanation in the 'Footnotes' section is required. A copy of the County SB 90 claim for SEP is to be provided to confirm that total costs are included in both documents. Documentation in the 'Footnote' section is required if no County SB 90 claim is filed for SEP.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH

SUPPLEMENTAL COST REPORT DATA FOR SPECIAL EDUCATION PROGRAM

MH1912 (07/05) — Fiscal Year 2004-2005

Add Line

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED	
0	2004-2005		
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
8) TOTAL								$	$	$	$	$	$	$	$	$	$
9) TOTAL STATE GENERAL FUNDS												$			$		$

Footnotes:

MH 1994

Report of Mental Health Managed Care Allocation and Expenditures

The purpose of this form is to allow each county legal entity to report expenditures for Managed Care State General Fund (SGF) allocation (4440-103-0001: Community Services – Outpatient Mental Health Services for Mental Health Managed Care).

FY 2003-2004 Rollover - Column A:
Line 1, FY 2003-2004 SGF Mental Health Contingency Reserve
No entry. This amount automatically entered from the MH 1908 Supplemental State Resource Data sheet (Column E, Row 20). This amount represents Managed Care SGF for FY 2003-2004 not spent during that fiscal year and reserved for FY 2004-2005. (This line should be the same as the FY 2003-2004 Cost Report, Line 10).

Line 2a, FY 2003-2004 Contingency Reserve Expenditures for Inpatient Expenditures in FY 2004-2005
Enter FY 2003-2004 Managed Care Contingency Reserve SGF Inpatient expended during FY 2004-2005.

Line 2b, FY 2003-2004 Contingency Reserve Expenditures for Outpatient Expenditures in FY 2004-2005.
Enter FY 2003-2004 Managed Care Contingency Reserve SGF Outpatient expended during FY 2004-2005.

Line 3, SGF Mental Health Contingency Reserve
No entry. Line 1 minus Line 2.

FY 2004-2005 Allocation - Column A:
Line 4, SGF Managed Care Allocation
No entry. This line is populated from MH 1908 Supplemental State Resource Data sheet, 4440-103-0001 "Community Services – Outpatient Mental Health Services for Mental Health Managed Care".

Line 5, SGF Mental Health Contingency Reserve Rollover Expenditures
No entry. This line picks up Line 3.

Line 6, FFS/MC Expenditures Acute Inpatient Hospital Days
Enter SGF portion of FFS/MC expenditures for Acute Psychiatric Inpatient Hospital days.

Line 7, FFS/MC Expenditures Inpatient Hospital Administrative Days
Enter SGF portion of FFS/MC expenditures for Inpatient Hospital Administrative days.

Line 8, FFS/MC Expenditures Outpatient Mental Health Services
Enter the expenditures for Managed Care SGF allocation used to match FFS/MC expended for Outpatient Mental Health Services.

Line 9, State General Fund Mental Health Contingency Reserve
Enter portion of FY 2004-2005 Managed Care SGF allocation that was not expended during the FY 2004-2005 and is held as contingency reserve to be rolled over for expenditure during FY 2005-2006.

Line 10, Unexpended/Uncommitted State General Fund Balance
No entry. This line sum Lines 4 through 9. The amount listed on this line is the amount that the county identifies as unexpended during FY 2004-2005 and does not intend to rollover into FY 2005-2006.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — **DEPARTMENT OF MENTAL HEALTH**

REPORT OF MENTAL HEALTH MANAGED CARE ALLOCATION AND EXPENDITURES
MH 1994 (07/05) — **Fiscal Year 2004-2005**

COUNTY OF: 0
COUNTY CODE: 0
DATE COMPLETED:

		A State General Fund
FY 2003-2004 Rollover		
1)	FY 2003-2004 SGF Mental Health Contingency Reserve	0
2a)	Less FY 2003-2004 Contingency Reserve Expenditures for Inpatient Hospital Services in FY 2004-2005	
2b)	Less FY 2003-2004 Contingency Reserve Expenditures for Outpatient Mental Health Services in FY 2004-2005	
3)	Total SGF Mental Health Contingency Reserve	0
FY 2004-2005 Allocation		
4)	FY 2004-2005 SGF Managed Care Allocation	0
5)	Plus FY 2003-2004 SGF Mental Health Contingency Reserve Rollover Expenditures (Line 3)	0
6)	Less FY 2004-2005 FFS/MC Expenditures Acute Inpatient Hospital Days	
7)	Less FY 2004-2005 FFS/MC Expenditures Inpatient Hospital Administrative Days	
8)	Less FY 2004-2005 FFS/MC Expenditures Outpatient Mental Health Services	
9)	Less FY 2004-2005 State General Fund Mental Health Contingency Reserve	
10)	Total FY 2004-2005 Unexpended/Uncommitted State General Fund Balance	0

Summary_Flow

MH 1995

Report of Mental Health Services Act (MHSA) Distribution and Expenditures

The purpose of this form is to allow each county legal entity to report expenditures for the Mental Health Services Act (MHSA) distribution.

FY 2004-2005 Distribution – Column A:
Line 1, Mental Health Services Act Distribution
Enter the distribution amount received for the Mental Health Services Act for FY 2004-2005.

Line 2, Mental Health Services Act Expenditures
Enter the expenditures for the Mental Health Services Act during FY 2004-2005.

Line 3, Unexpended Mental Health Services Act Fund Balance
No entry. This line sums Lines 1 and 2. The amount listed on this line is the amount that the county identifies as unexpended Mental Health Services Act Fund during FY 2004-2005 and is held as contingency reserve to be rolled over for expenditure during FY 2005-2006.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY **DEPARTMENT OF MENTAL HEALTH**

REPORT OF MENTAL HEALTH SERVICES ACT (MHSA) DISTRIBUTION AND EXPENDITURES
MH 1995 (07/05) **Fiscal Year 2004-2005**

COUNTY OF: 0
COUNTY CODE: 0
DATE COMPLETED:

FY 2004-2005 Distribution		A
1)	FY 2004-2005 Mental Health Services Act Distribution	
2)	Less FY 2004-2005 Mental Health Services Act Expenditures	
3)	*Total* *FY 2004-2005Unexpended Mental Health Services Act Fund Balance*	$

Summary_Flow

MH 1940

Year End Cost Report

The purpose of this form is to allow each county's local mental health agency to report countywide mental health expenditures and revenues. This form is a summary of cost reports from all legal entities within the county, and information reported is certified by the county's local mental health director and county's auditor-controller as being true and correct. Information on this form is considered local mental health agency's claim for reimbursement and serves as the basis for year-end cost settlement with the State Department of Mental Health.

Column A, Line 1
No entry. Total mental health expenditures and revenues except Medi-Cal, i.e., MH 1992, Column J, Line 3 minus sum of: (a) FFP (MH 1979, Column J, Line 23 plus Line 27), (b) match for FFP (calculated from MH 1979); and (c) MH 1968, Columns E and K, Lines 28, 28A, 29, 30, and 31, for all legal entities.

Column B, Line 1
No entry. Total Medi-Cal related dollars, i.e., sum of: (a) FFP (MH 1979, Column J, Line 23 plus Line 27); (b) match for FFP (calculated from MH 1979); and (c) MH 1968, Columns E and K, Lines 28, 28A, 29, 30, and 31, for all legal entities.

Column C, Line 1
No entry. Sum of columns A and B, Line 1. This amount should equal total of MH 1992, Line 3, for all legal entities.

Column A, Line 2
No entry. All funding sources except SD/MC (FFP and State Match), SD/MC-related patient and other payor revenues, and state general fund (State and County share and Mental Health Managed Care) for all legal entities, plus any categorical funds used as a match for FFP, i.e., MH 1992, Column J, Line 3 minus Lines 11, 12, 15, 16 and 17 minus match for FFP, calculated from MH 1979, minus MH 1968, Columns E and K, Lines 28, 28A, 29, 30 and 31, all legal entities, plus amount on MH 1909, Column G, Line 8.

Note: If categorical funds (e.g. SEP) were used as a match for FFP amount reflected on MH 1909, Column G, Line 8 is added as part of the calculation for this line.

Column B, Line 2
No entry. Match for FFP plus patient and other payor revenues, i.e., sum of: (a) match for FFP calculated from MH 1979 (shown on list of Information Worksheet), and (b) MH 1968, Columns E and K, Lines 28, 28A, 29, 30, and 31, for all legal entities.

Column C, Line 2
No entry. Sum of Columns A and B, Line 2.

Column A, Line 3
No entry. Subtracts Column A, Line 2 from Column A, Line 1.

Column B, Line 3
No entry. Subtracts Column B, Line 2, from Column B, Line1.

Column C, Line 3
No entry. Sum of Columns A and B, Line 3 or subtraction of Column C, Line 2 from Column C, Line 1.

Column A, Line 4
No entry. County share from MH 1909 Summary.

Column C, Line 4
No entry. Column A, Line 4.

Column A, Line 5
No entry. Subtracts Column A, Line 4 from Column A, Line 3.

Column B, Line 5
No entry. This line is populated from Column B, Line 3. This amount should equal MH 1992, Column J, Line 11 and 12, for all legal entities.

Column C, Line 5
No entry. Subtracts Column C, Line 4 from Column C, Line 3 or sum of Columns A and B, Line 5.

Column A, Line 6
No entry. SGF used as FFP match (from MH 1909 Summary).

Column C, Line 6
No entry. This line is populated from Column A, Line 6.

Column A, Line 7
No entry. Sum of Column A, Line 5 plus Line 6.

Column B, Line 7
No entry. This line is populated from Column B, Line 5. Amount should equal MH 1992, Column J, Line 11 and 12, for all legal entities.

Column C, Line 7
No entry. Sum of Columns A and B, Line 7 or Column C, Line 5 plus Column C, Line 6.

NOTE - Instructions for Lines 9 through 13: Source documents for these figures are FY 2004-2005 Final Allocation Worksheet; MH 1909 Funding Source Summary; MH 1912 Supplemental Cost Report Data for Special Education Program; MH 1994 Report of Mental Health Managed Care Allocation and Expenditures for FY 2004-2005.

Column A, Line 8
No entry.

Column A, Lines 9 through 11
No entry. Automatically references total State General Funds expended for each funding source up to the allocated amount from Column H, Line 8.

Column A, Line 12
No entry. This line will be zero.

Column A, Line 13
No entry. Automatically references amount of FY 2004-2005 Community Services - Managed Care allocation spent on "Outpatient Mental Health Services" from MH 1994, Column A, Line 8.

Column B, Line 8
Enter Other FFP funds not matched by State General Funds identified in Lines 9 through 12, Column A.

Column B, Lines 9 through 12
No entry. For each identified Budget Act Line Item Program expenditure (Lines 9 through 12), total FFP matched in part by the State General Fund (SGF) in Column A automatically references the appropriate Column cell from MH 1909 and MH 1912 for SEP. The FFP difference between total FFP in Line 7, Column B and the aggregate of Lines 9 through 12 is entered in Line 8, Other Funds.

Column B, Line 13
Justification is required for entry on this line.

Columns A, Line 14
No entry. Amount must equal Column A, Line 7.

Columns B, Line 14
No entry. Amount must equal Column B, Line 7.

Columns A and C, Line 15
No entry. Amount is FY 2004-2005 Community Services -Managed Care allocation spent on Fee-For-Service/Medi-Cal (FFS/MC) Hospital Inpatient Services (i.e., MH 1994, Column A, sum of Lines 6 and 7).

Columns A and C, Line 16
No entry, FY 2004-2005 EPSDT SD/MC - State Share estimate from MH 1992, Column J, Line 19, for all legal entities.

Column C, Lines 8 through 16
No entry. Sum of Columns A and B.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH
YEAR-END COST REPORT
MH 1940 (07/05) — Fiscal Year 2004-2005

COUNTY OF: 0
COUNTY CODE: 0
FISCAL YEAR ENDING JUNE 30, 2005

ADDRESS: 0
0
0

PREPARED BY: 0 PHONE: 0 Date Completed:

NOTE: AMOUNTS SHOULD BE WHOLE DOLLARS	A STATE GENERAL FUND	B M/C & HF/FED SHARE	C TOTAL	
1. TOTAL EXPENDITURE	$ 0	$ 0	$ 0	OK
2. LESS: REVENUE	(0)	(0)	(0)	
3. SUBTOTAL	0	0	0	
4. LESS: COUNTY SHARE (PER MH 1909)	(0)		(0)	
5. SUBTOTAL NET COUNTY COSTS SUBJECT TO REIMBURSEMENT	0	0	0	OK
6. PLUS: SGF USED AS FFP MATCH (INCLUDED IN LINE 2, COL 2)	0		0	
7. TOTAL NET COUNTY COSTS SUBJECT TO REIMBURSEMENT	$ 0	$ 0	$ 0	
FUNDING SOURCES: 4440-				
8. OTHER FUNDS	0	0	$ 0	
9. 101-0001 (1) COMMUNITY SERVICES - OTHER TREATMENT	0	0	$ 0	
10. 101-0001 ADULT SYSTEM OF CARE	0	0	0	
11. 101-0001 (1.5) CHILDREN'S MENTAL HEALTH SERVICES	0	0	0	
12. 131-0001 SPECIAL EDUCATION PUPILS	0	0	0	
13. 103-0001 COMMUNITY SERVICES - OUTPATIENT FOR MENTAL HEALTH MANAGED CARE	0	0	0	
14. GRAND TOTAL, ALL SOURCES (Must Agree with Line 7)	$ 0	$ 0	$ 0	
15. 103-0001 COMMUNITY SERVICES - INPATIENT FOR MENTAL HEALTH MANAGED CARE	$ 0		$ 0	
16. EPSDT SD/MC - STATE SHARE ESTIMATE	$ 0		$ 0	
Summary_Flow	OK	OK	OK	

No text this page.

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State of California Department of Mental Health
Cost And Reporting Financial System
Instruction Manual
Fiscal Year 2005-06

COST AND FINANCIAL REPORTING SYSTEM (CFRS)

Fiscal Year 2005-2006

Local Program Financial Support

Instruction Manual

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Manual Order Number:

Specifications contained herein are subject to change and these changes will be reported in subsequent release notes and new editions.

August 2006, Department of Mental Health, State of California

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GENERAL CONTACT INFORMATION

By Mail:
Department of Mental Health
Local Program Financial Support
1600 9th St., Room 120
Sacramento, CA 95814

By Telephone or FAX:
916.654.2314 – Cost Report Contact Desk
916.653.9269 – Cost Report FAX
916.654.3117 – IT Help Desk

SPECIFIC CONTACT INFORMATION

If you are having technical problems with the Cost Reporting application and need technical assistance, contact the Cost Report Help Desk, or send an email to: cfrs.help@dmh.ca.gov, or call 916.654.2314.

If you want to contact a Department of Mental Health Division or Office, please use the Division/Office Directory, located at http://www.dmh.ca.gov.

WEBSITE

The Department of Mental Health, Information Technology Web Services Internet site can be located at https:/mhhitws.cahwnet.gov.

If you are having problems with the website and need technical assistance, contact Webmaster@dmh.ca.gov, or call Carol Scott or Anne Blevins at 916.654.3467 and Lester Fong at 916.654.3124.

FEEDBACK

If you have any questions or comments concerning the contents of the Department of Mental Health Web site, please use the Feedback Form.

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Getting Started

INTRODUCTION

The Fiscal Year (FY) 2005-2006 Cost Reports and reporting process are described within this section. The cost report is designed to focus on completion of certain schedules that will automatically complete the legal entity cost report forms. The formulas in the cost report forms are "locked and protected" to enable a smoother process for editing and conducting the year-end settlement process for each local mental health agency. This also ensures the ability to create a uniform statewide database. Listed below are the highlights regarding the cost report spreadsheets and cost reporting procedures.

The cost report spreadsheets for this year remain an Excel based spreadsheet application.

There will be two sets of Cost Report spreadsheet automations:

1. **A Detail Cost Report:**

    - To be completed by all legal entities (county or contract). Service provided can be either Medi-Cal or non-Medi-Cal.

2. **A Summary Cost Report:**

    - To be completed by each County or Mental Health Plan (MHP).
    - The summary cost report is used to complete certain county only forms.
    - Summarizes each County or Mental Health Plan (MHP) total mental health activities for the fiscal year.

The Cost Report automated spreadsheets are available from the Department of Mental Health (DMH) website, at www.dmh.ca.gov.

Cost report submission for FY 2005-2006 involves both electronic and hard copies. The electronic submission process involves ***uploading*** the cost report through the Department's Information Technology Web Services (ITWS). The submission process requires one hard copy of the cost report (summary and county detail only) and an original signed MH1940 certification package to the Department through the mail by December 31 following the end of the fiscal year.

Please mail to:

Department of Mental Health
Local Program Financial Support
1600 9th Street, Room 120
Sacramento, CA 95814

SUMMARY OF CHANGES MADE TO FY 2005-2006

Technical changes, updates, and clarifications have been made to this instruction manual. The following is a summary of the major changes made to the Cost Report for the FY 2005-2006:

1. Addition of Service Function Codes 70, 71 72, 75 and 78 to Mode 60
   Definitions for New Service Functions under Mode 60: Support Services:

   Service Function 70: Client Housing Support Expenditures
   The cost of providing housing supports, including housing subsidies for permanent, transitional and temporary housing; master leases; motel and other housing vouchers; rental security deposits; first and last month rental payments; and other fiscal housing supports. This does not include the capital costs used to purchase, build or rehab housing or the salaries and benefits of staff used to provide client housing supports. This category should not include service costs reported under Modes 05, 10 or 15. Units of service should not be reported for Service Function Code 70.

   Service Function 71: Client Housing Operating Expenditures
   The operating costs of providing housing supports to clients, including building repair and maintenance, utilities, housing agency management fees, insurance, property taxes and assessments, credit reporting fees, and other operating costs incurred in providing client housing supports. This does not include the capital costs used to purchase, build or rehab housing or the salaries and benefits of staff used to provide client housing supports. This category should not include service costs reported under Modes 05, 10 or 15. Units of service should not be reported for Service Function Code 71.

   Service Function 72: Client Flexible Support Expenditures
   The cost of providing supports to clients, family members, and caregivers including cash payments, vouchers, goods, services, items necessary for daily living (such as food, clothing, hygiene, etc.), travel, transportation, respite services for caregivers, and other supports. This does not include housing supports and capital expenditures or the salaries and benefits of staff used to provide client flexible supports. This category should not include service costs reported under Modes 05, 10 or 15. Units of service should not be reported for Service Function Code 72.

   Service Function 75: Non-Medi-Cal Capital Assets
   The cost of capital assets dedicated solely to non-Medi-Cal activities may either be expensed in the year purchased or depreciated over the useful life of the asset. Expenses that should be reported under Service Function Code 75, provided such expenses are dedicated solely to non-Medi-Cal activities, include:

- Purchasing land or buildings used for client housing or other non-Medi-Cal activities (note land is not a depreciable asset)
- Construction or rehabilitation of housing, facilities, buildings or office/meeting spaces
- Related "soft" costs for development including strategies to build community acceptance for projects
- Vehicles
- Other capital assets dedicated solely to non-Medi-Cal activities.

Mental health funds used to leverage other housing resources, including other collaborative housing projects, should be included under Service Function Code 75. Units of service should not be reported for Service Function Code 75.

The cost of capital assets included in the service costs per unit under Modes 05, 10 or 15 must be depreciated and should not be included in Service Function 75. Refer to the Center for Medicare and Medicaid Services (CMS) Publication 15, Provider Reimbursement Manual (HIM-15), Part 1, Chapter 1 for guidance on depreciation requirements.

Service Function 78: Other Non Medi-Cal Client Support Expenditures
The cost of salaries, benefits and related general operating expenditures incurred in providing non-Medi-Cal client supports not otherwise reported in Treatment or Outreach Programs (Mode 05, 10, 15 or 55). Units of service should not be reported for Service Function Code 78.

2. MH1900 – Information Worksheet – County legal entities can make adjustments to Medi-Cal FFP due to contract limitations that will automatically populate MH 1979, Line 22, Column J. This section is now unlocked.

3. MH 1912 - Column H – "Cost Per Unit" has been renamed to "Reimbursement Rate and Cost Per Unit." This column will capture the reimbursement rate for Medi-Cal units to determine FFP and cost per unit for Non-Medi-Cal Units.

4. MH 1992 – Funding Sources, Lines 22 – 26 have been modified to capture Mental Health Services Act (MHSA) expenditures.

5. MH 1994 – Report of Mental Health Managed Care Allocation and Expenditures, Insertion of Line 9, State General Fund Expenditures Other Mental Health Services.

6. MH 1995 – Report of MHSA, Lines 1 – 3 – revised to reflect distribution and expenditures for prior years.

7. MH 1995 – Report of MHSA, Lines 4 - 7 – added to reflect distribution and expenditures for future years.

Cost Report Instructions

The California Department of Mental Health's (DMH) Cost Report is required to be completed by all legal entities furnishing local community mental health (Medi-Cal and Non-Medi-Cal) services. For the purpose of year-end cost reporting and submission, each county's designated local mental health agency is required to submit one hard copy of the cost report (summary and county detail only) and an original signed MH1940 certification package to the DMH.

The objectives of the Department of Mental Health Cost Report are to:

- Compute the cost per unit for each Service Function (SF);
- Determine the estimated net Medi-Cal entitlement (Federal Financial Participation-FFP) for each legal entity;
- Identify the sources of funding;
- Serve as the basis for the local mental health agency's year-end cost settlement, focused reviews and subsequent SD/MC fiscal audit; and
- Serve as the source for County Mental Health fiscal year-end cost information.

This is accomplished by determining the allowable Short-Doyle/Medi-Cal (SD/MC) costs and allocating these costs, between administrative, utilization review, research and evaluation, and direct service cost centers (i.e., modes of service), including Medi-Cal Administrative Activities (MAA). Participation in the MAA program is optional and requires compliance to additional procedures set by the Centers for Medicare & Medicaid Services (CMS), Department of Health Services (DHS), and DMH. MAA costs reported in the cost report must be based on actual staff time captured at the service function level.

Direct service costs are apportioned to Medi-Cal patients based on units of service at the service function level. In FY 2005-2006, units of service will continue to be reported according to the period of time during which services were provided. During FY 2005-2006, the federal/state sharing ratio is as follows:

Regular SD/MC:

First Quarter (July 1, 2005 through September 30, 2005)
The FFP sharing ratio for regular Medi-Cal reimbursable mental health treatment services is 50 percent for the federal share and 50 percent for the state share.

Balance of the Fiscal Year (October 1, 2005 through June 30, 2006)
The FFP sharing ratio for regular Medi-Cal reimbursable mental health treatment services is 50 percent for the federal share and 50 percent for the state share.

Enhanced SD/MC (Children) and Healthy Families:

First Quarter (July 1, 2005 through September 30, 2005)
The FFP sharing ratio for Healthy Families and Enhanced Children's Medi-Cal funds is 65 percent for the federal share and 35 percent for the state share.

Balance of the Fiscal Year (October 1, 2005 through June 30, 2006)
The FFP sharing ratio for Healthy Families and Enhanced Children's Medi-Cal funds is 65 percent for the federal share and 35 percent for the state share.

Enhanced SD/MC (Refugees)

All Quarters (July 1, 2005 – June 30, 2006)
The FFP sharing ratio for Enhanced SD/MC (Refugees) is 100 percent for the entire year.

SD/MC Administration, Quality Assurance, Utilization Review and MAA

The FFP sharing ratio for Skilled Professional Medical Personnel (SPMP) engaged in quality assurance oversight is 75 percent federal share and 25 percent state share. Other quality assurance costs and all other administrativecosts, including MAA, is 50/50 percent sharing ratio.

The FFP sharing ratio for Healthy Families Administration is 65 percent federal share and 35 percent state share.

After units of service are identified as described above, SD/MC service function costs are aggregated into inpatient and outpatient costs. Aggregate direct services SD/MC costs (including regular SD/MC, Medicare/Medi-Cal crossover, Enhanced SD/MC for children and refugees) for inpatient and outpatient services for each legal entity are compared with aggregate Medi-Cal published charges and the aggregate Statewide

Maximum Allowances (SMA) reimbursement amounts to determine the direct service reimbursement methodology based on the Lower of Cost or Charge (LCC) principles. This reimbursement methodology is applied to all SD/MC aggregated costs listed above. For negotiated rate legal entities, SD/MC direct service reimbursement is based on the lower of the aggregate SD/MC negotiated rates for inpatient and outpatient services, the aggregate published charges, or the aggregate SMA reimbursement. Patient and other payor liabilities collected on behalf of regular SD/MC, Medicare/Medi-Cal crossover, and enhanced SD/MC patients, are reduced from the gross direct service reimbursement for SD/MC to determine the net due for SD/MC direct services.

Healthy Families direct service costs are NOT included in the calculation to determine the SD/MC reimbursement methodology based on the LCC. However, the Healthy Families costs are aggregated and compared in the same way as SD/MC direct services costs and utilizes the same reimbursement methodology determined by the SD/MC costs. Gross direct service reimbursement Healthy Families costs are reduced by patient and other payor liabilities of Healthy Families clients to determine the net Healthy Families reimbursement for direct services.

SD/MC administrative reimbursement for county legal entities is based on the SD/MC direct service reimbursement in the county.[1] Reimbursement for SD/MC utilization review activities also is computed. The sum of net SD/MC direct service reimbursement, net MAA reimbursement, SD/MC administrative reimbursement, and SD/MC utilization review reimbursement represents the basis for determining the preliminary FFP for legal entities' cost based reimbursement. Legal entities reimbursed based on negotiated rates must subtract 25 percent of the amount negotiated rates exceed costs.

Contract providers that provide services to multiple counties have the option to complete the cost report in one of two ways. The first method, "Total Gross Costs," allows the contractor to report its total gross costs for mental health related services provided to multiple counties on MH 1960 and make adjustments on Line 2 of MH 1992 for each county cost report to eliminate costs not related to the county in order to properly show the funding source for services provided to the county. The second method, "Net Cost," allows the contractor to report only the costs (activities) of the legal entity that are identified with each county. The use of any one method will produce the same result, and each county has the discretion to select the method to be used by its contractors. Round amounts to the nearest whole dollar.

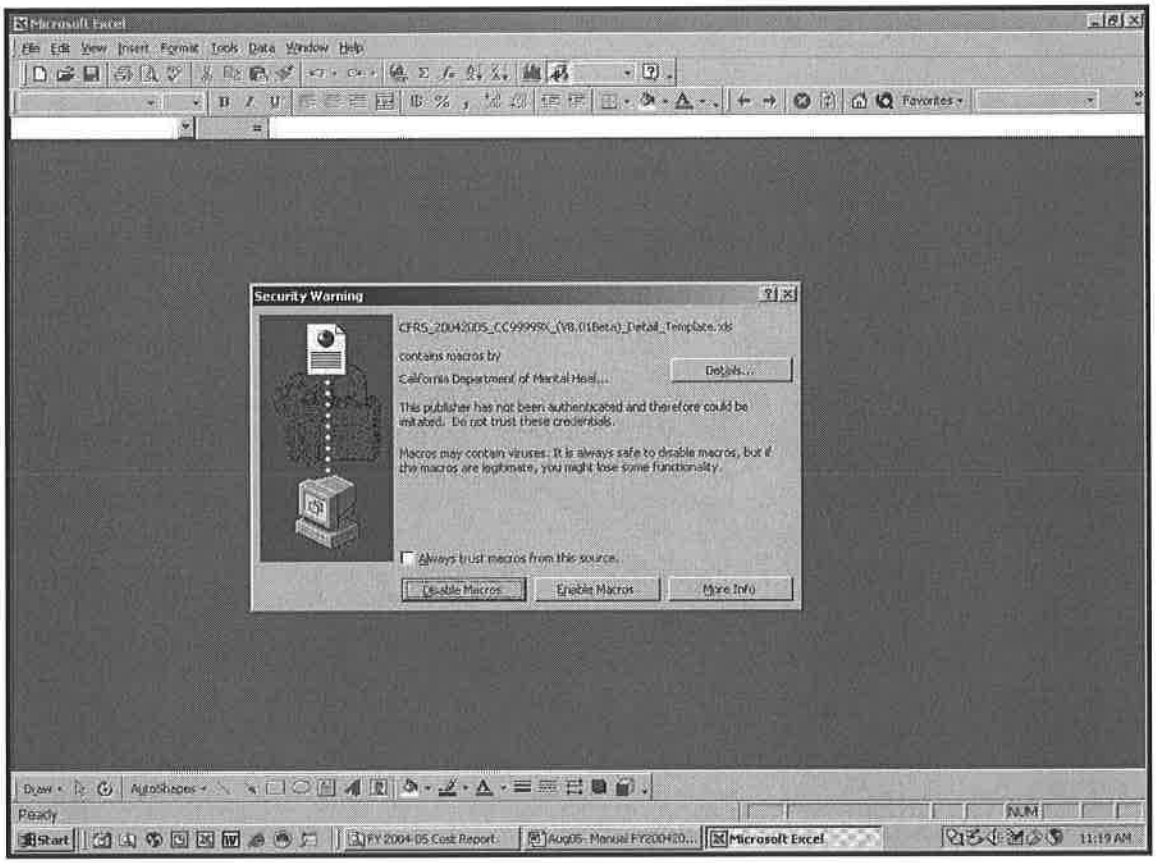
The following steps below describe the procedures to be used in completing the Department of Mental Health fiscal year-end Cost Report.

[1] Throughout these instructions, county legal entities are defined as legal entities staffed and operated by county government employees.

Opening the Workbook

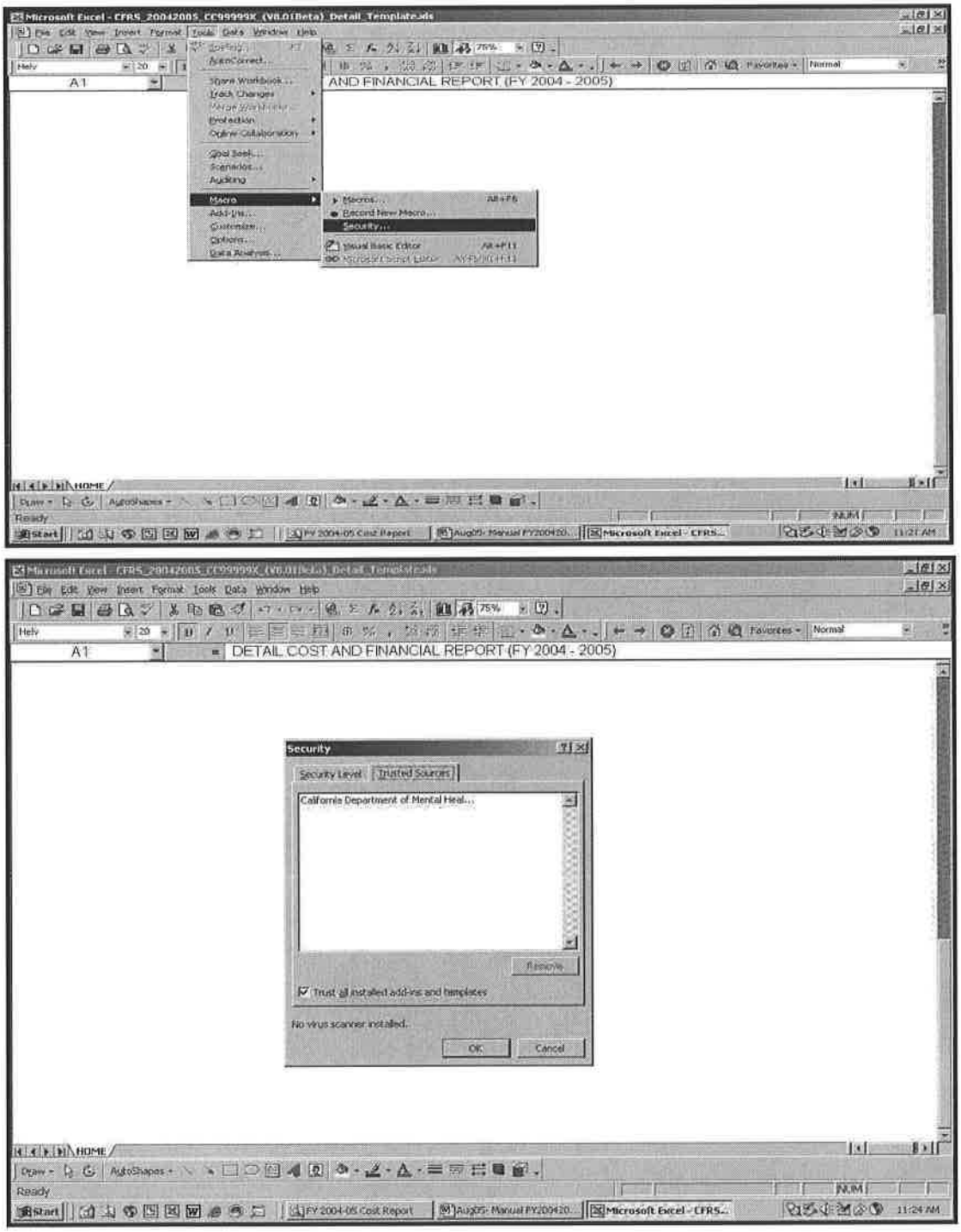
Enable the Macros

The Cost Report is an Excel based application. It uses macros that enable the flow and automatic population for most of the forms. When the workbook is first opened, a dialog window appears and asks whether or not to allow this functionality. **You must check "Always trust Macros from this source"** if you do not want to see this dialog window again when opening the Cost Report template.



If you trust DMH Information Technology and prefer to **ENABLE MACROS** every time you work on the Cost Report template but have accidentally checked "Always trust macros from this source" you can restore the dialog window back by following these procedures. **TOOLS > MACRO > SECURITY > TRUSTED SOURCES.** In the Trusted Sources Dialog box, click on Department of Mental Health…and click on **REMOVE** to restore back the window.

Please note the above form reflects FY 2004-2005.



REMOVE to restore "**Always trust macros from source**" Dialog Box window.

Please note the above forms reflect FY 2004-2005.

No text this page.

HOME

Cost Report Home Page

After you have opened the workbook and enabled the macros, you will now be at the Cost Report Home Page.

From here, you can continue to complete the cost report, or use some of the other options of the cost report.

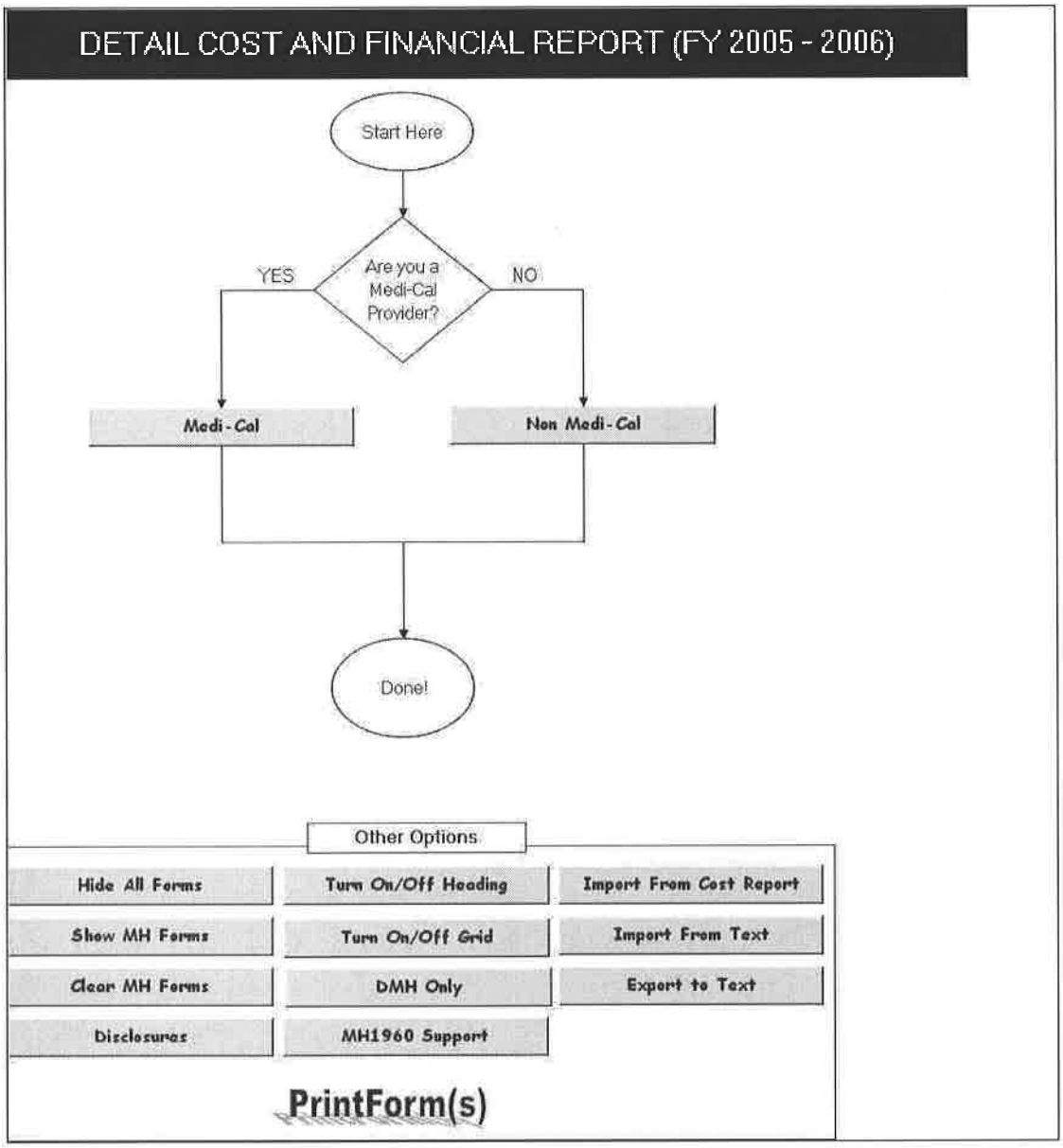
If you wish to continue to complete the cost report, simply "click" on the button for MEDI-CAL or NON-MEDI-CAL, depending upon type of cost report that you are trying to complete.

Subsequently, you will be shown a series of "flowcharts" from your chosen action.

Note:
Please take note of the OPTIONS box, at the bottom of the HOME Page Sheet. These Options will allow you to do the following:

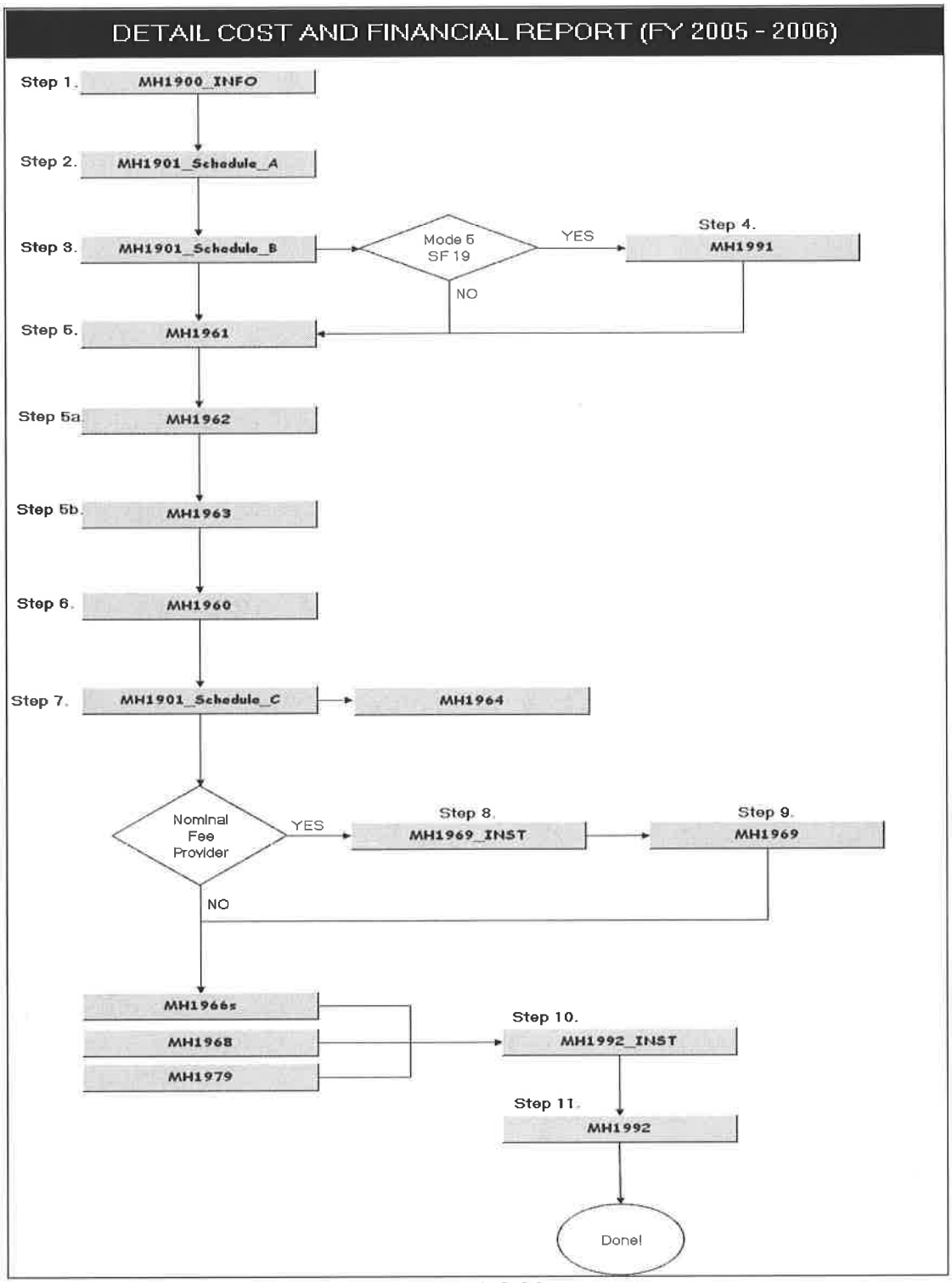
Options Described:

Hide All Forms	Shows only the Home page.
Show MH Forms	Shows all the Cost Report worksheets.
Clear Forms	Reset all data values in forms to zeros or blanks.
Turn On/Off Heading	Toggles the Excel Row and Column indicators, such as A, B, C, and 1, 2, 3, etc. Useful if only wanting to see FORM Row and Column indicators and NOT EXCEL Row and Column indicators.
Turn On/Off Grid	Toggle the Excel background grid showing cell placement.
Import from Cost Report	This option will allow you to import from another DMH Cost Report workbook data into the current workbook. These cost reports must be from the same fiscal year.
Import from Text	This option will allow you to import and populate data into the MH_Schedules.
Export to Text	This option will allow you to export the data from the MH_Schedules.
Print Options	This option will allow you to print selected schedules or forms of the cost report.


DETAIL COST AND FINANCIAL REPORT (FY 2005 - 2006)
Start Here
Are you a Medi-Cal Provider?
YES
NO
Medi-Cal
Non Medi-Cal
Done!
Other Options
Hide All Forms
Turn On/Off Heading
Import From Cost Report
Show MH Forms
Turn On/Off Grid
Import From Text
Clear MH Forms
DMH Only
Export to Text
Disclosures
MH1960 Support
PrintForm(s)

MEDI-CAL

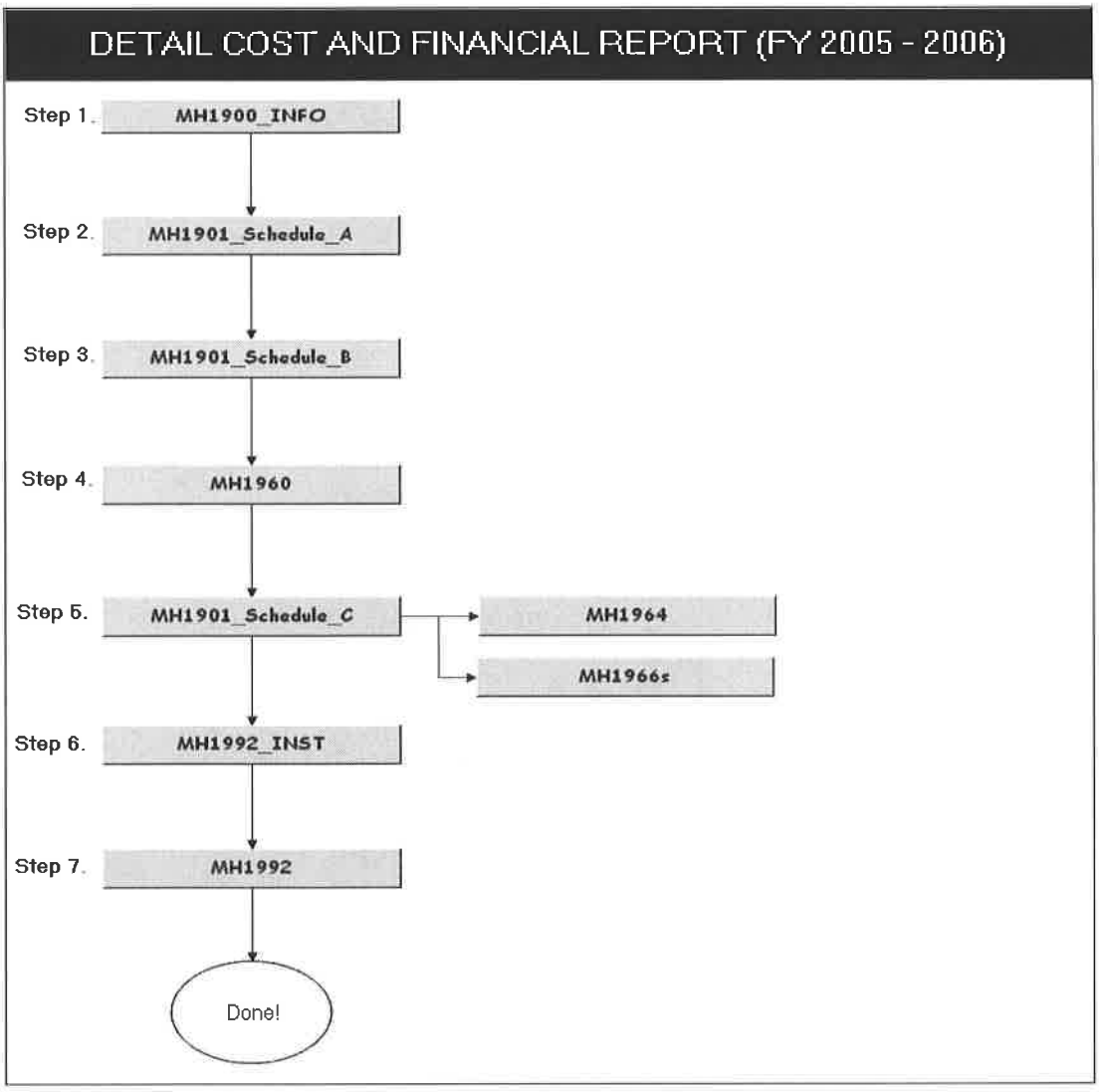
Flowchart Path if Medi-Cal Cost Report


DETAIL COST AND FINANCIAL REPORT (FY 2005 - 2006)
Step 1.
MH1900_INFO
Step 2.
MH1901_Schedule_A
Step 3.
MH1901_Schedule_B
Mode 5 SF 19
YES
Step 4.
MH1991
NO
Step 5.
MH1961
Step 5a.
MH1962
Step 5b.
MH1963
Step 6.
MH1960
Step 7.
MH1901_Schedule_C
MH1964
Nominal Fee Provider
YES
Step 8.
MH1969_INST
Step 9.
MH1969
NO
MH1966s
MH1968
MH1979
Step 10.
MH1992_INST
Step 11.
MH1992
Done!

MEDI-CAL

Non-MEDI-CAL

Flowchart Path if Non-Medi-Cal Cost Report


DETAIL COST AND FINANCIAL REPORT (FY 2005 - 2006)
Step 1.
MH1900_INFO
Step 2.
MH1901_Schedule_A
Step 3.
MH1901_Schedule_B
Step 4.
MH1960
Step 5.
MH1901_Schedule_C
MH1964
MH1966s
Step 6.
MH1992_INST
Step 7.
MH1992
Done!

NON-MEDI-CAL

No text this page.

Detail Forms for ALL Legal Entities

This section details the following forms and their requirements for ALL Legal Entities. This includes contract and county legal entities.

MH 1900	Information Worksheet
MH 1901 Schedule A	Statewide Maximum Allowances, Negotiated Rates and Published Charges
MH 1901 Schedule B	Worksheet for Units of Service and Revenues by Mode and Service Function
MH 1901 Schedule C	Supporting Documentation for the Method Used to Allocate Totals to Mode of Service and Service Function
MH 1960	Calculation of Program Costs
MH 1961	Medi-Cal Adjustments to Costs
MH 1962	Other Adjustments
MH 1963	Payments to Contract Providers
MH 1964	Allocation of Costs to Modes of Service
MH 1966 (Program 1 and Program 2)	Allocation of Costs to Service Functions – Mode Total
MH 1966 (Mode 05, Service Function 19)	EXCEPTION (Mode 05, Service Function 19)
MH 1966 (Modes 45 and 60)	Allocation of Costs to Service Functions – Mode Total for Outreach and Support (Modes 45 and 60)
MH 1966 (Mode 55)	Allocation of Costs to Service Functions – Mode Total for Mode 55 Medi-Cal Administrative Activities (MAA)
MH 1968	Determination of SD/MC Direct Services and MAA Reimbursement
MH 1969 (Optional)	Lower of Costs or Charges Determination
MH 1979	SD/MC Preliminary Desk Settlement
MH 1991	Calculation of SD/MC (Hospital Administrative Days)
MH 1992	Funding Sources

MH 1900

Information Worksheet

The Information Worksheet is the starting point for the completion of the automated SD/MC Cost Report. The information provided here is automatically linked to forms and schedules in the cost report. This worksheet eliminates the redundant entry of county name and code, and legal entity (LE) name and number on cost report forms and schedules. The information provided here applies to county and contract legal entities for Medi-Cal and non-Medi-Cal Cost Reports.

The Information Worksheet is divided into sections. Section I should be completed by "All Legal Entities" and Section II should be completed by "County Legal Entities only."

Legal entities that provided SD/MC units of service during the reporting period should select the "Y" option to the question, "Are you reporting SD/MC?" If you are not reporting SD/MC units of service, select option "N".

Each county legal entity is required to respond to the question whether their population is either over or under 125,000 population. If county population is over 125,000, select option "Y". If it is either 125,000 or under, select option "N".

County legal entities should report "Contract Provider Medi-Cal Direct Service Gross Reimbursement" in Section II. The amount reported here is used to populate MH 1979, Line 2, Columns B and C ordinarily used for the determination of Medi-Cal Administrative Reimbursement Limit. Note: that reported amount is the sum of MH 1968, Lines 21, 21A and 22, Columns E & K for all Contract Providers that reported Medi-Cal units on MH 1901 Schedule B columns. (Refer to MH 1979, Line 2 for details.)

County legal entity should report "Contract Provider Healthy Families Direct Service Gross Reimbursement" in Section II. The amount reported here is used to populate MH 1979, Line 7A, Columns B and C used for the determination of Healthy Families Administrative Reimbursement Limit. Note: that reported amount is the sum of MH 1968, Lines 27 and 27A, Columns E & K for all Contract Providers that reported Healthy Families units on MH 1901 Schedule B columns.

County legal entities also are required to enter the provider numbers for Fee-For-Service Mental Health Specialty for individual and group providers.

County legal entities can make adjustments to Medi-Cal FFP due to contract limitations that will automatically populate MH 1979, Line 22, Column J.

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

DETAIL COST REPORT
INFORMATION SHEET
MH1900 (Rev. 5/05)

FISCAL YEAR 2005 - 2006

SECTION I: ALL LEGAL ENTITIES:

All Legal Entities are to complete Section I.

Name of Preparer:	
Date:	
Legal Entity Name:	
Legal Entity Number:	
County:	
County Code:	
Is this a County Legal Entity Report? (Y or N)	Yes
Are you reporting SD/MC? (Y or N)	Yes

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SECTION II: COUNTY LEGAL ENTITY ONLY:

Only County Legal Entities are to Complete Section II.

Address:	
Phone Number:	
County Population: Over 125,000? (Y or N):	Yes

Contract Provider Medi-Cal Direct Service Gross Reimbursement (Used to populate MH1979 Line 2)

Inpatient Services	
Outpatient Services	

Contract Provider Healthy Families Direct Service Gross Reimbursement (Used to populate MH1979 Line 7)

Inpatient Services	
Outpatient Services	
Total State Share of SD/MC Cost:	

Fee For Service - Mental Health Specialty Provider Numbers For Individual and Group ***Mode&SF -->***

Legal Entity Number (FFS):	
Psychiatrist:	
Psychologist:	
Mixed Specialty Group:	
RN:	
LCSW:	
MFCC (MFT):	

Adjust Medi-Cal FFP Due to Contract Limitation (Used to populate MH1979 Line 22J)

Mode 05 - Hospital Inpatient Services	
Mode 05 - Other 24 Hour Services	
Mode 10 - Day Services	
Mode 15 - Outpatient Services	
Contract Limitation Adjustment Total	$ -

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MH 1901 Schedule A

Statewide Maximum Allowances, Negotiated Rates and Published Charges

MH 1901 Schedule A requires information on state-approved Negotiated Rates (NR) and Published Charges (PC) for all authorized services. The form layout is by Mode and Service Functions (SF) and includes the FY 2005-2006 SD/MC Statewide Maximum Allowances (SMA). While the SMA rates are provided, each legal entity must input the NR and PC data for all authorized services. This form serves as a "source document" that will enable the SMA, NR and PC rates to be cell referenced to other applicable MH forms.

Column D – Negotiated Rate (NR)
Enter the Negotiated Rates for all Modes and Service Functions that have state-approved rates.

Column E – Published Charge (PC)
Enter Published Charge rates for appropriate Modes and Service Functions reported. Note that Outreach (including MAA) and Support Services are excluded. A legal entity's published charge is: (1) the usual and customary charge to the general public; "published charges" are usual and customary charges prevalent in the public mental health sector that are used to bill the general public, insurers, or other non-Medi-Cal payors. Legal entities with morethan one published charge rate for a service function can report a *weighted average* published charge rate for the service function, or provide a separate support schedule with the following information: (1) each service function; (2) time period covered by each published charge; (3) each published charge per unit of service; (4) Medi-Cal units of service provided for each published charge; and (5) total published charges for each service function (published charge per unit multiplied by the units of service). The published charge for Mode 05, Service Function 19, Hospital Administrative Days, should include physician and ancillary costs.

Column E, Rows 31-35 – Medi-Cal Eligibility Factor
Enter the Medi-Cal Eligibility Factor if participating in Medi-Cal Administrative Activities (MAA). A separate eligibility factor should be reported for each quarter claimed and should be consistent with quarterly MAA invoices submitted to DMH.

Column F, County Non-Medi-Cal Contract Rate
Enter the non-Medi-Cal contract rates agreed between county and its service providers for Modes 45 and 60. Do not enter Medi-Cal contract rates in this column.

Column G, Rate for Allocation
This column carries forward NRs entered in Columns D and F (county non-Medi-Cal contract rates with service providers) for the purpose of allocating costs to modes and service functions.

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

DETAIL COST REPORT

SCHEDULE OF STATEWIDE MAXIMUM ALLOWANCES, NEGOTIATED RATES AND PUBLISHED CHARGES

MH 1901 SCHEDULE A (Rev. 5/05) — FISCAL YEAR 2005 - 2006

Entity Name: 0 — Entity Number:

Fiscal Year: 2005 - 2006

		A	B	C	D	E	F	G
	SERVICE FUNCTION	MODE	SERVICE FUNCTION CODE	SMA	STATE APPROVED (NR)	PUBLISHED CHARGE	COUNTY NON M/C CONTRACT RATE	RATE FOR ALLOCATION
	A. 24 - HOUR SERVICES							
1	Hospital Inpatient	05	10 - 18	$952.86				$0.00
2	Hospital Administrative Day	05	19	$294.45				$0.00
3	Psychiatric Health Facility (PHF)	05	20 - 29	$521.62				$0.00
4	SNF Intensive	05	30 - 34					$0.00
5	IMD Basic (No Patch)	05	35					$0.00
6	IMD (With Patch)	05	36 - 39					$0.00
7	Adult Crisis Residential	05	40 - 49	$294.25				$0.00
8	Jail Inpatient	05	50 - 59					$0.00
9	Residential Other	05	60 - 64					$0.00
10	Adult Residential	05	65 - 79	$143.53				$0.00
11	Semi - Supervised Living	05	80 - 84					$0.00
12	Independent Living	05	85 - 89					$0.00
13	MH Rehab Centers	05	90 - 94					$0.00
	B. DAY SERVICES							
14	Crisis Stabilization Emergency Room	10	20 - 24	$91.34				$0.00
15	Urgent Care	10	25 - 29	$91.34				$0.00
16	Vocational Services	10	30 - 39					$0.00
17	Socialization	10	40 - 49					$0.00
18	SNF Augmentation	10	60 - 69					$0.00
19	Day Treatment Intensive Half Day	10	81 - 84	$139.26				$0.00
20	Full Day	10	85 - 89	$195.58				$0.00
21	Day Rehabilitation Half Day	10	91 - 94	$81.24				$0.00
22	Full Day	10	95 - 99	$126.80				$0.00
	C. OUTPATIENT SERVICES							
23	Case Management, Brokerage	15	01 - 09	$1.95				$0.00
24	Mental Health Services	15	10 - 19	$2.52				$0.00
25	Mental Health Services	15	30 - 59	$2.52				$0.00
26	Medication Support	15	60 - 69	$4.66				$0.00
27	Crisis Intervention	15	70 - 79	$3.75				$0.00
	D. OUTREACH SERVICES							
28	Mental Health Promotion	45	10 - 19					$0.00
29	Community Client Services	45	20 - 29					$0.00
	E. MEDI-CAL ADMINISTRATIVE ACTIVITIES				**MEDI-CAL ELIGIBILITY FACTOR**			
30	Medi-Cal Outreach	55	01 - 03					
31	Medi-Cal Eligibility Intake	55	04 - 06		Quarter 1			
32	Medi-Cal Contract Administration	55	07 - 08		Quarter 2			
33	MAA Coordination and Claims Administration	55	09		Quarter 3			
34	Referral - Crisis, Non-Open Case	55	11 - 13		Quarter 4			
35	MH Services Contract Administration	55	14 - 16		Average			
36	Discounted Mental Health Outreach	55	17 - 19					
37	SPMP Case Management, Non-Open Case	55	21 - 23					
38	SPMP Program Planning and Development	55	24 - 26					
39	SPMP MAA Training	55	27 - 29					
40	Non-SPMP Case Management, Non-Open Case	55	31 - 34					
41	Non-SPMP Program Planning and Development	55	35 - 39					
	F. SUPPORT SERVICES							
42	Conservatorship Investigation	60	20 - 29					$0.00
43	Administration	60	30 - 39					$0.00
44	Life Support/Board & Care	60	40 - 49					$0.00
45	Case Management Support	60	60 - 69					$0.00
46	Client Housing Support Expenditures	60	70					$0.00
47	Client Housing Operating Expenditures	60	71					$0.00
48	Client Flexible Support Expenditures	60	72					$0.00
48	Non Medi-Cal Capital Assets	60	75					$0.00
48	Other Non Medi-Cal Client Support Expenditures	60	78					$0.00

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MH 1901 Schedule B

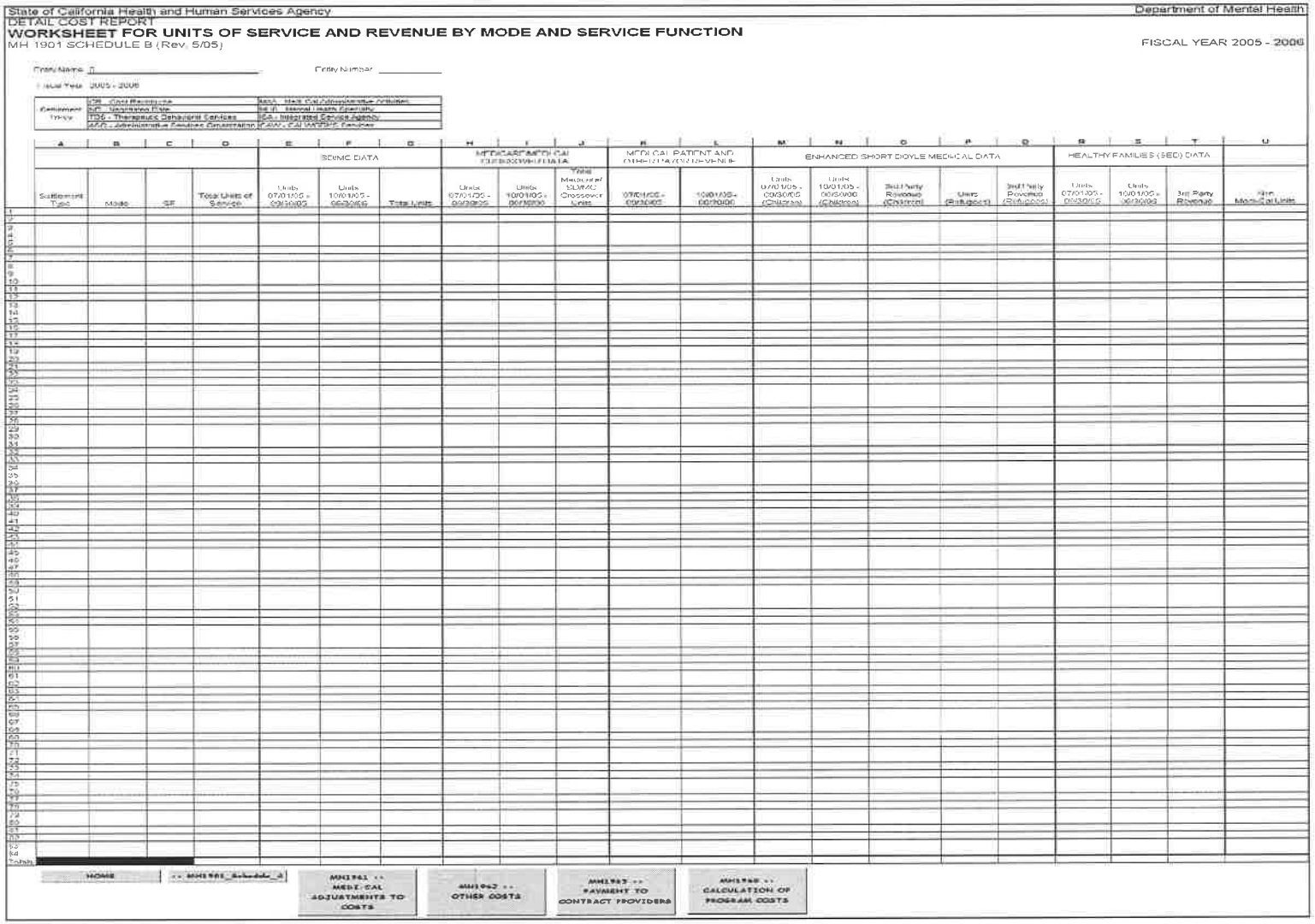
Worksheet for Units of Service and Revenues by Mode and Service Function

MH 1901 Schedule B is an "all purpose" type worksheet. Data reported here is used to populate the MH 1966, MH 1968, and MH 1979. This worksheet identifies services according to "settlement type", modes and service functions and the period of service. ***You will be prompted to fill out MH 1991 if you report Mode 05, Service Function 19.*** Total units of service and units allocated to Short-Doyle/Medi-Cal, Medicare/Medi-Cal Crossovers, Enhanced Medi-Cal, Medi-Cal Administrative Activities and Healthy Families are accounted for here. Total units reported must equal the sum of Columns G, J, M, N, P, R, S and U. Patient and Other Payor Revenues must also be reported on this worksheet. If unable to isolate Patient and Other Payor Revenues at the service function level, revenues can be reported at the modes of service level under the first reported service function within each mode.

SD/MC EXPLANATION OF BALANCES (EOB) AND INTERNAL REPORTING SYSTEM

The Short-Doyle/Medi-Cal (SD/MC) system pays for mental health services provided under the SD/MC program to Medi-Cal beneficiaries. This system supports the claims submission, correction, and approval processes for the counties. For cost report submission and reconciliation, unit of service data reported must match Explanation of Balances (EOB) records and internal reporting system available in the county to track SD/MC units and revenues that were approved and valid. Note: complete reliance on the (EOB) reports are not sufficient because some approved claims, later denied, cannot be edited from the EOB reports. It is mandatory that the county establishes an internal tracking system that accurately complements the EOB reports for both cost report submission and audit trail purposes. Separate tracking systems labeled ***package A, and package B*** must be used to account for SD/MC units of service reported for year-end cost report submission and Final Cost Report Reconciliation. Package A should contain EOB SD/MC unit of service data used for cost report submission, and package B should contain EOB SD/MC units of service data for Final Cost Report Reconciliation. These records should be maintained along with other records for cost report settlement and audit purposes.

Column A – Settlement Type
Enter the settlement type (CR, NR, TBS, ASO, MAA, MHS, ISA and CAW) in Column A. Settlement type identifies the method used to determine reimbursement limit due to application of each program's rules and regulations or as part of a performance agreement between the Department and county legal entities.



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

DETAIL COST REPORT

WORKSHEET FOR UNITS OF SERVICE AND REVENUE BY MODE AND SERVICE FUNCTION

MH 1901 SCHEDULE B (Rev. 5/05)

FISCAL YEAR 2005 - 2006

Claim Name: 0 Claim Number:

Fiscal Year: 2005 - 2006

Settlement Types	CR - Cost Reimburse	MAA - Medi-Cal Administrative Activities
	MC - Managed Care	MHF - Mental Health Specialty
	TDS - Therapeutic Behavioral Services	IGA - Integrated Service Agency
	AFP - Administrative Fee plus Percentage	CAW - CAL WORKS Services

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
					SCMC DATA			MEDICARE/MEDI-CAL CROSSOVER DATA			MEDI-CAL PATIENT AND OTHER DATA/REVENUE		ENHANCED SHORT DOYLE MEDICAL DATA					HEALTHY FAMILIES (SEC) DATA			
	Settlement Type	Mode	SF	Total Units of Service	Units 07/01/05 - 09/30/05	Units 10/01/05 - 06/30/06	Total Units	Units 07/01/05 - 09/30/05	Units 10/01/05 - 06/30/06	Total Medicare/ SCMC Crossover Units	07/01/05 - 09/30/05	10/01/05 - 06/30/06	Units 07/01/05 - 09/30/05 (Children)	Units 10/01/05 - 06/30/06 (Children)	3rd Party Revenue (Children)	Units (Beneficiaries)	3rd Party Revenue (Beneficiaries)	Units 07/01/05 - 09/30/05	Units 10/01/05 - 06/30/06	3rd Party Revenue	Net Medi-Cal Units
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- **CR** Cost Reimbursement (CR) method of reimbursement is based on actual cost.

- **NR** Negotiated Rate (NR) method of reimbursement is based on a negotiated rate approved by the State.

- **TBS** Therapeutic Behavioral Services (TBS) are individual or group providers, and organizational providers that contract with county Mental Health Plans (MHPs) to provide *TBS ONLY* services. These providers are not required to submit annual cost reports to the State. County Mental Health Plans (MHPs) should reimburse this provider type costs and report these costs to DMH as actual cost to the county under the county legal entity number (detailed cost report) in Program 2 – TBS costs. *(Note: cost reports from organizational providers that provide TBS ONLY services will not be accepted.)*

- **ASO** Administrative Services Organization (ASO) method of reimbursement is actual cost to the county. Counties are allowed to claim actual costs for payments made to the fiscal intermediary for the provision of services and related administrative fees for children placed outside of the county.

- **MAA** Medi-Cal Administrative Activities (MAA) method of reimbursement is based on actual costs to the county for counties participating in mental health MAA. Participation includes submission of a claiming plan, state and federal level approval of a County Mental Health MAA Plan and the submission of invoices through DMH during the year. All MAA invoices must be submitted by the time the cost report is due, and the units of service identified on the cost report must match the invoiced units. Please contact your MAA Coordinator for additional participation requirements.

- **MHS** Mental Health Specialty (MHS) method of reimbursement is actual cost to the county. Counties are allowed to claim actual costs for payments made to Fee-For-Service individual or group providers for mental health specialty services.

- **ISA** Integrated Service Agency (ISA) method of reimbursement is based on actual costs to the county for payments made to the providers of ISA services.

- **CAW** California Work Opportunity and Responsibility to Kids (CalWORKS) program is to prepare clients for work and assist them to obtain and maintain employment so they can effectively support their families. Under CalWORKS, case aid to families is time-limited and able-bodied adults in the families must meet certain work requirements to remain eligible. County welfare departments under the supervision of California Department of Social Services (CDSS) administer this program.

Column B – Mode
Enter the Mode of Service.

Column C – Service Function
Enter the Service Function.

Column D – Total Units of Service
Enter the total units for each Service Function.

Column E – SD/MC Units
(July 1, 2005 – September 30, 2005)
Enter the total regular SD/MC units (from billing records) for each Medi-Cal service function for the period 07/01/05-09/30/05. Do not include Medicare/Medi-Cal crossover units or enhanced SD/MC units here.

Column F – SD/MC Units
(October 1, 2005 – June 30, 2006)
Enter the total regular SD/MC units (from billing records) for each Medi-Cal service function for the period 10/01/05-06/30/06. Do not include Medicare/Medi-Cal crossover units or enhanced SD/MC units here.

Column G – Total SD/MC Units
No entry. This column sums Columns E and F.

Column H – Medicare/Medi-Cal Crossover Units
(July 1, 2005 – September 30, 2005)
Enter the Medicare/Medi-Cal Crossover units by service function for the period 07/01/05-09/30/05.

Column I – Medicare/Medi-Cal Crossover Units
(October 1, 2005 – June 30, 2006)
Enter the Medicare/Medi-Cal Crossover units by service function for the period 10/01/05-06/30/06.

Column J – Total Medicare/Medi-Cal Crossover Units
No entry. This column sums Columns H and I.

Columns K & L – Third party Revenue for Patient and Other Payors
Enter the 3rd party revenue received by the agency and attributed to regular SD/MC and Medicare/Medi-Cal crossover units of service (07/01/05-09/30/05) for each service function or mode of service. Enter the 3rd party revenue received by the agency and attributed to regular SD/MC and Medicare/Medi-Cal crossover units of service (10/01/05-06/30/06) for each service function or mode of service.

Third party revenue should include patient fees for Medi-Cal share of costs, patient insurance, Medicare, and other revenues received on behalf of Medi-Cal clients in providing Medi-Cal units. This does not include realignment funding. Revenues should be reported on an accrual basis and should be identified as directly as possible to service function or mode level. If revenues cannot be directly identified, use a reasonable method to allocate revenues between inpatient and outpatient services.

Medicare revenues include revenues for services provided during this cost report fiscal year. *Prior year* Medicare revenues *should not* be included in the cost report.

Column M – Units of Service for Enhanced SD/MC (Children)
(July 1, 2005 – September 30, 2005)
Enter the units of service for each service function for Enhanced SD/MC (Children) for the period 07/01/05-09/30/05.

Column N – Units of Service for Enhanced SD/MC (Children)
(October 1, 2005 – June 30, 2006)
Enter the units of service for each service function for Enhanced SD/MC (Children) for the period 10/01/05-06/30/06.

Column O – 3rd Party Revenue Enhanced SD/MC (Children)
Enter 3rd Party Revenue collections for Enhanced SD/MC (Children) services for the entire year. See Columns K & L for more information.

Column P – Units of Service for Enhanced SD/MC (Refugees)
Enter units of service for each service function for Enhanced SD/MC (Refugees) for the entire year. These are units of service that were billed through the SD/MC system using Aid Codes 01, 02, 08, or 0A.

Column Q – 3rd Party Revenue (Refugees)
Enter 3rd Party Revenue collections for refugees for the entire year. See Columns K & L for more information.

Column R – Units of Service – Healthy Families (SED)
(July 1, 2005 – September 30, 2005)
Enter units of service for each service function for Healthy Families for the period of 07/01/05-09/30/05. These are units of service that were billed through the SD/MC system using Aid Codes 7X or 9H.

Column S – Units of Service – Healthy Families (SED)
(October 1, 2005 – June 30, 2006)
Enter units of service for each service function for Healthy Families for the period 10/01/05-06/30/06. These are units of service that were billed through the SD/MC system using Aid Codes 7X or 9H.

Column T – 3rd Party Revenue Healthy Families (SED)
Enter 3rd Party Revenue collections for Healthy Families (SED) for the entire year. See Columns K & L for more information.

Column U – Non-Medi-Cal Units
No entry. This column calculates the total units less all SD/MC units. Column ***U*** equals Column ***D*** less Columns ***G, J, M, N, P, R,*** and ***S.*** If the aggregate of columns ***G, J, M, N, P, R*** and ***S*** are greater than Column ***D,*** you will get an error code in this column. You will need to identify and correct this before continuing.

MH 1901 Schedule C

Supporting Documentation for the Method Used to Allocate Total Cost to Mode of Service and Service Function

MH 1901 Schedule C is designed to automatically pull **direct service costs** for allocation from MH 1960, Line 18. The Settlement Type, Mode, Service Functions, and Total Units are automatically populated from MH 1901 Schedule B. This worksheet is also designed to automatically distribute direct service costs to modes and service functions through the application of any of the three approved allocation methods. The three allocation methods are: (1) Costs determined at the service function level; (2) Time study; and (3) Relative Value method. The calculations performed here automatically populate MH 1966, Programs 1 and 2. Selection of an "Allocation Method" from the Allocation Box above will allow the distribution of direct service costs to modes and service functions. For example, if you select SMA Rate as an allocation option from the Allocation Box, it means that this worksheet will perform a relative value calculation using information from MH 1901 Schedule A to allocate direct service costs to modes and service functions on MH 1966, Program 1 or 2.

The method chosen must be applied consistently and uniformly to all direct services, and must be consistent from year to year. A legal entity can request to change its allocation method by writing to DMH.

Allocation Methodology

1) **Costs Determined at Service Function Level**
   Some legal entities have the technology and reporting mechanisms to capture costs at the service function level. Legal entities with this capability should allocate costs in this manner.

2) **Time Study**
   The time study procedure used previously to allocate costs between modes of service can be used to allocate costs between service functions. To accomplish this, hours must be reported at the service function level rather than at the mode of service level. The percentage of total is calculated by dividing the costed hours for each service function by the total costed hours.

3) Relative Value

Units of service/time multiplied by the legal entity's charge for each service function determines the relative value assigned to each service function. A legal entity's charge for each service function is: (1) the legal entity's published charge; (2) the legal entity's usual and customary charge; or (3) the legal entity's charge to the general public for providing services. The SMA rate for each service function may be substituted for the legal entity's charge. The relative value for each service function is divided by the sum of all relative values to determine the percentage of the total for each service function. This method should be used by legal entities whose charges are established and updated annually based on the costs of providing the service. The relative value method cannot be used to allocate Mode 05, Service Functions 10 through 19, service costs according to the Department's Fiscal Audits Unit.

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

DETAIL COST REPORT

SUPPORTING DOCUMENTATION FOR THE METHOD USED TO ALLOCATE TOTALS TO MODE OF SERVICE & SERVICE FUNCTION

MH 1901 SCHEDULE C (Rev. 5/05) — FISCAL YEAR 2005 - 2006

Entity Name: 0 — Entity Number: _____

Fiscal Year: 2005 - 2006

Allocation: ○ Rate for Allocation ○ SMA Rate ○ Published Charges ◉ Directly Allocated

COSTS TO BE ALLOCATED: Allowable Mode Costs (MH1950 Line 19, Col. C)

	A	B	C	D	E	F	G	H	I
						Allocation Basis			
	Settlement Type	Mode	SF	Total Units	Eligible Direct Cost	Directly Allocated Data	Relative Value	Allocation %	Allocated Cost
1									
2									
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82									
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84									
Totals									

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Summary

Mode	Allocated Cost	Allocated %
5 10-18		0.00%
5 Other		0.00%
10		0.00%
15 Program_1		0.00%
45		0.00%
55		0.00%
80		0.00%
Total		0.00%

15 Program_2

Settlement Type	Allocated Cost
TBS	
ASO	
MHS	
Total	

Allocation Method Option Box
Select an Allocation Method

- **Rate for Allocation** – Select "Rate for Allocation" to use the relative value method based on the combined State Negotiated Rates and county non-Medi-Cal contract rates to allocate costs to modes and service functions. Do not select this option if you have not negotiated all your service functions for a Mode of Service. You can use this allocation method if there are Modes 45 and 60 costs to be allocated.

- **Statewide Maximum Allowances (SMA) Rate** – Select "SMA" for relative value method of cost allocation based on SMAs, if there are SMA rates for all the modes and service functions to be allocated.

- **Published Charges** – Select "Published Charges" for relative value method of cost allocation based on published charges, if you reported published charge rates for all the modes and service functions.

- **Directly Allocated** – Select "Directly Allocated" for the direct cost allocation method. This method can be used if costs were developed based on a time study or any other approved costing method.

Column A – Settlement Type
No entry. This column automatically populates from MH 1901 Schedule B, Column A.

Column B – Mode
No entry. This column automatically populates from MH 1901 Schedule B, Column B.

Column C – Service Function
No entry. This column automatically populates from MH 1901 Schedule B, Column C.

Column D – Total Units
No entry. This column automatically populates the information from MH 1901 Schedule B, Column D.

Column E – Eligible Direct Cost
Enter costs associated with TBS, ASO, MHS, ISA, MAA and CAW. These costs, except for MAA and CAW, are reported on MH 1966, Program 2, based on actual costs to the county.

Column F – Directly Allocated Cost
Enter amount for direct allocation to each service function on MH 1966, Program 1. In order to use this column for direct allocation, you must select "Directly Allocated" option from the allocation method selection box. Do not report amounts associated with TBS, MAA, ASO, ISA, MHS and CAW in this column.

Column G – Relative Value
No entry. This column computes the relative value using the selected allocation base. Relative value is the product of multiplying negotiated rate, SMA or published charges by the service function total units of service. For example, if Published Charges is the selected allocation base from the "Allocation Method" option box, the amount generated and placed in Column G will be the product of the published charge rate from MH 1901 Schedule A published charge column, and the total units reported on MH 1901 Schedule C, Column D for each service function.

Column H – Allocation Percentage
No entry. This column computes the allocation percentages for each service function. This is achieved by dividing each service function relative value statistics by the aggregate of all the service functions relative value statistics.

Column I – Allocated Cost
No entry. This column computes the allocated cost for each service function. Allocated cost is the product of Column H and MH 1960, Line 18 minus Column E total. Total direct service costs for allocation includes Eligible Direct Cost from Column E.

NOTE: If data is entered on Column E – Eligible Direct Cost and Column F – Directly Allocated Costs, the sum of Columns E and F **SHOULD** equal the amount shown on Column I. If they do not, the county is responsible for maintaining supporting documentation as to their allocation methodology.

MH 1960

Calculation of Program Costs

The purpose of MH 1960 is to adjust legal entity costs for Medi-Cal principles of reimbursement, identify the adjusted costs applicable to administration, Utilization Review (UR), research and evaluation, Medi-Cal Administrative Activities (MAA), and direct service modes of service or cost centers.

Line 1 – Mental Health Expenditure

County legal entities should report total gross expenditures for county mental health department or division from the county auditor-controller's report. Amount should include all inter/intra fund transfers and contra entries should be reported as gross expenditures prior to applying revenues. Expenditures should include Healthy Families and Enhanced Medi-Cal funds. The amount on Line 1, Column C should match the total on the summary page of the auditor-controller's report, or the county should maintain work papers that reconcile the amount reported on Line 1, Column C to the auditor-controller's report. Contract provider legal entities should report total gross expenditures from their trial balance.

Column A – Enter the mental health Salaries and Benefits expenditures.
Column B – Enter all other mental health expenditures.
Column C – No entry. This column sums Columns A and B.

Line 2 – Encumbrances

Add encumbrances incurred by the legal entity during the cost report fiscal year not reported on Line 1, and subtract encumbrances included in Line 1 not applicable to the cost report fiscal year.

Column A – Enter the Salaries and Benefits encumbrances for the fiscal year.
Column B – Enter the Other encumbrances for the fiscal year.
Column C – No entry. This column automatically populates from Columns A and B.

Line 3 – Less: Payments to Contract Providers (County Only)

No entry. Information for this line automatically populates from MH 1963, Column D, Total Payments to Contract Providers.

Column A – No entry.

Column B – No entry. This column automatically populates from MH 1963, Column D, Total Payments for Contract Providers.

Column C – No entry. This column automatically populates to Column B.

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

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

County: 0
County Code:

	Legal Entity: / Legal Entity Number:	A Salaries and Benefits	B Other	C Total Costs
1	Mental Health Expenditures			
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments			
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			
19	Total Costs - Lines 9 through 18			

Crosscheck
0 OK
0 OK

HOME | MH1901_Schedule_C >> | << MH1961 | << MH1962 | << MH1963

Line 4 – Other Adjustments

No entry. Information for this line automatically populates from MH 1962, Columns A, B, and C, Line 20.

Column A – No entry. Salary and Benefits automatically populates from MH 1962, Column A, Line 20.

Column B – No entry. Adjustments to cost other than Salary and Benefits automatically populates from MH 1962, Column B, Line 20.

Column C – No entry. Automatically populates from the sum of Columns A and B.

Line 5 – Total Costs Before Medi-Cal Adjustments
Columns A, B and C – No entry. This line is the sum of Lines 1 through 4.

Line 6 – Medi-Cal Adjustments
No entry. The total Medi-Cal Adjustment is automatically populated from MH 1961, Line 20, Column C. Refer to Center for Medicare and Medicaid Services (CMS) Publication 15, Provider Reimbursement Manual (PRM) Parts I & II for further explanation of Medi-Cal allowable and non-allowable costs. Note that treatment of depreciation under Medi-Cal is different than under "realignment" without Medi-Cal. Medi-Cal adjustments can be either additions or subtractions to total cost, depending on the types of adjustments. For example, most counties expense equipment as purchased. Medi-Cal principles dictate that the purchase of equipment should be depreciated over the life of the asset, thereby reducing the allowable costs in the year of acquisition, and increasing allowable costs in subsequent years.

Line 7 – Managed Care Consolidation. (Community Services Managed Care-Outpatient Mental Health Services) – County Only
County legal entities are to enter the "Outpatient Mental Health Services" expenditures funded through Community Services – Managed Care allocation (Line 8 of MH 1994) if not included in Line 1. Rollover of FY 2004-2005 managed care funds expended for Outpatient Mental Health Services (Line 2b of MH 1994) should also be included here, if not included in Line 1.

Column C – Enter the expenditures funded through Community Services and the rollover FY 2004-2005 managed care funds expended for Outpatient Mental Health Services if they were not included in Line 1.

Line 8 – Allowable Costs for Allocation
Column C – No entry. This line is the sum of Lines 5, 6 and 7.

The allowable costs on Line 8 are to be allocated among administrative cost centers, utilization review cost centers, research and evaluation, direct services and MAA.

Lines 9 through 12 – Administrative Cost Centers – County Only
County legal entities should report administrative costs on Lines 9, 10 and 11 in Column C. These costs are summed on Line 12 (no entry required on Line 12). Administrative costs should be apportioned between Line 9 (SD/MC including Inpatient FFS/MC), Line 10 (Healthy Families), and Line 11 (non-SD/MC) using: (1) the percentage of Medi-Cal recipients in the population served by the county; (2) relative values based on units and published charges; or (3) gross costs of each program. Follow the instructions in the *Medi-Cal Administrative Activities*

(MAA) Instruction Manual for guidance on how to determine the percentage of Medi-Cal recipients. Refer to instructions for MH 1901 Schedule C if relative value is the method chosen.

Lines 13 through 16 – Utilization Review Costs – County Only
County legal entities should report UR costs on Lines 13 through 16 in Column C. Skilled Professional Medical Personnel cost should be reported on Line 13, Other SD/MC Utilization Review (Line 14), and non-SD/MC UR (Line 15). Amount reported on Line 13 is reimbursed at the enhanced rate (75 percent FFP). Documentation supporting the amount on Line 13 must be maintained by the county legal entity. *MAA Instruction Manual* provides a detailed discussion of how to identify Skilled Professional Medical Personnel.

If the county performs UR of all services regardless of client Medi-Cal eligibility, a portion of the UR cost should be reported on Line 15. These costs are summed on Line 16 (no entry required on Line 16).

Line 17 – Research and Evaluation
County legal entities should enter research and evaluation costs on Line 17. Research includes costs for centralized activities under the direction of the Local Mental Health Director designed to increase the scientific knowledge and understanding of the nature, cause, prevention, and treatment of mental, emotional, or behavioral disorders. Evaluation includes the cost of scientific studies regarding the effectiveness and efficiency of specific mental health programs in which goals are clearly defined and achieved in measurable terms. Line 17 should not include Medi-Cal reimbursable costs. Costs of studies, analyses, surveys, and related activities aimed at improving and making provider administration and operation more efficient are not considered research costs and should not be reported on Line 17.

Line 18 – Mode Costs (Direct Service and MAA) – County Only
All legal entities must enter the direct service and MAA costs on Line 18, Column C. This includes all direct costs of providing mental health services and all MAA costs.

Line 19 – Total Costs – Lines 9 through 18
No entry. Line 19 is the sum of Lines 12, 16, 17 and 18. The total amount on Line 19 should equal the amount on Line 8. Any difference between the two amounts should be corrected before proceeding.

MH 1961

Medi-Cal Adjustments to Costs

The purpose of MH 1961 is to calculate adjustments to costs for Medi-Cal and Medicare principles of allowable costs. Adjustments identified on this form are transferred to MH 1960, Line 6. Refer to Center for Medicare and Medicaid Services (CMS) Publication 15, Provider Reimbursement Manual (PRM) Parts I & II for further explanation of Medi-Cal allowable and non-allowable costs.

Lines 1 through 19

Enter all applicable adjustments to costs for Medi-Cal and Medicare principles of allowable costs. Column C automatically populates the sum of Columns A and B.

Line 20 – Total Adjustments

No entry. Sum of Lines 1 through 19 for each column. The amount on Column C will be entered on MH 1960, Line 6, Column C.

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

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

County: 0
County Code:

	Legal Entity: 0 Legal Entity Number:	A Salaries and Benefits	B Other	C Total Adjustments
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments			

Crosscheck 0 OK

HOME | << MH1901_Schedule_B | << MH1991 | MH1962 >> | MH1960 >>

MH 1962

Other Adjustments

The purpose of MH 1962 is to provide Other Adjustments detail information for each activity. Information entered here will automatically populate to MH 1960, Line 4, Columns A, B and C.

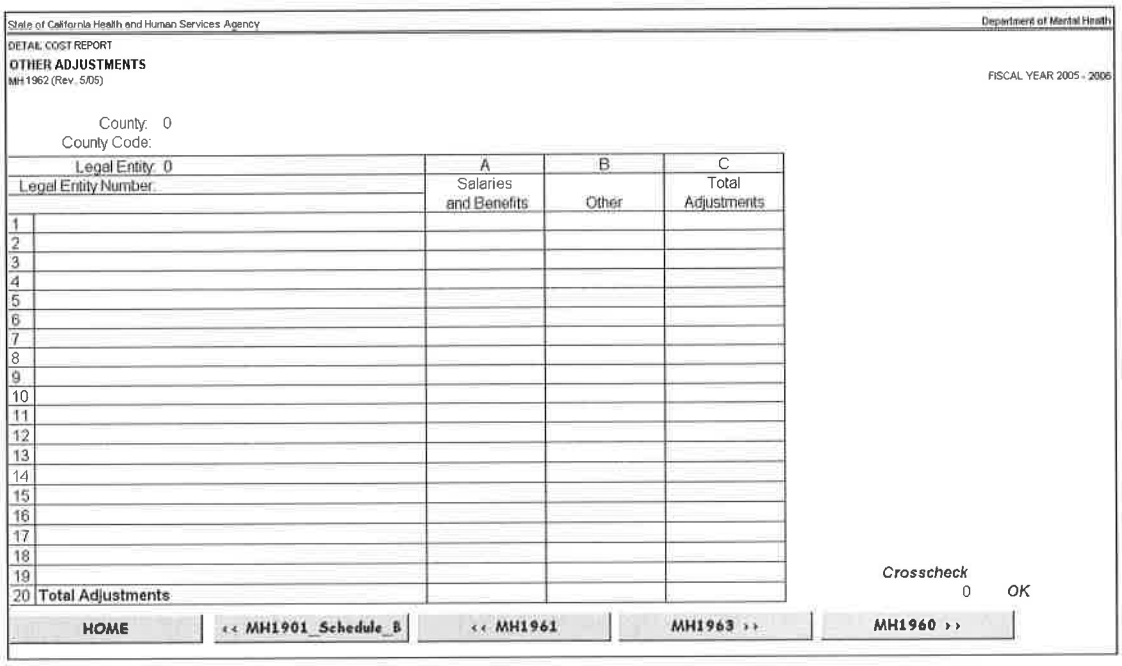
Add or subtract any other adjustments to costs the legal entity might have on this form. For example, if the amount reported on MH 1960, Line 1 from the county auditor-controller's report includes the costs of the county substance abuse division, the costs of the substance abuse division would be deducted on MH 1960, Line 4. Also, if the COWCAP A-87 (county overhead) costs were not included in the county auditor-controller's report, these costs would be added on MH 1960, Line 4. Audit adjustments also should be included on MH 1960, Line 4. Other situations that are unique for individual legal entities should be addressed on MH 1960, Line 4.

Lines 1 through 19

Enter all other adjustments to costs on Columns A and B for Lines 1 through 19. Column C automatically populates the sum of Columns A and B.

Line 20 – Total Adjustments

No entry. Sum of Lines 1 through 19 for each column. The amount on Column C will automatically populate to MH 1960, Line 4, Column C.



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

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

County: 0
County Code:

Legal Entity: 0 Legal Entity Number:	A Salaries and Benefits	B Other	C Total Adjustments
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20 Total Adjustments			

Crosscheck: 0 OK

HOME | << MH1901_Schedule_B | << MH1961 | MH1963 >> | MH1960 >>

MH 1963

Payments to Contract Providers (County Only)

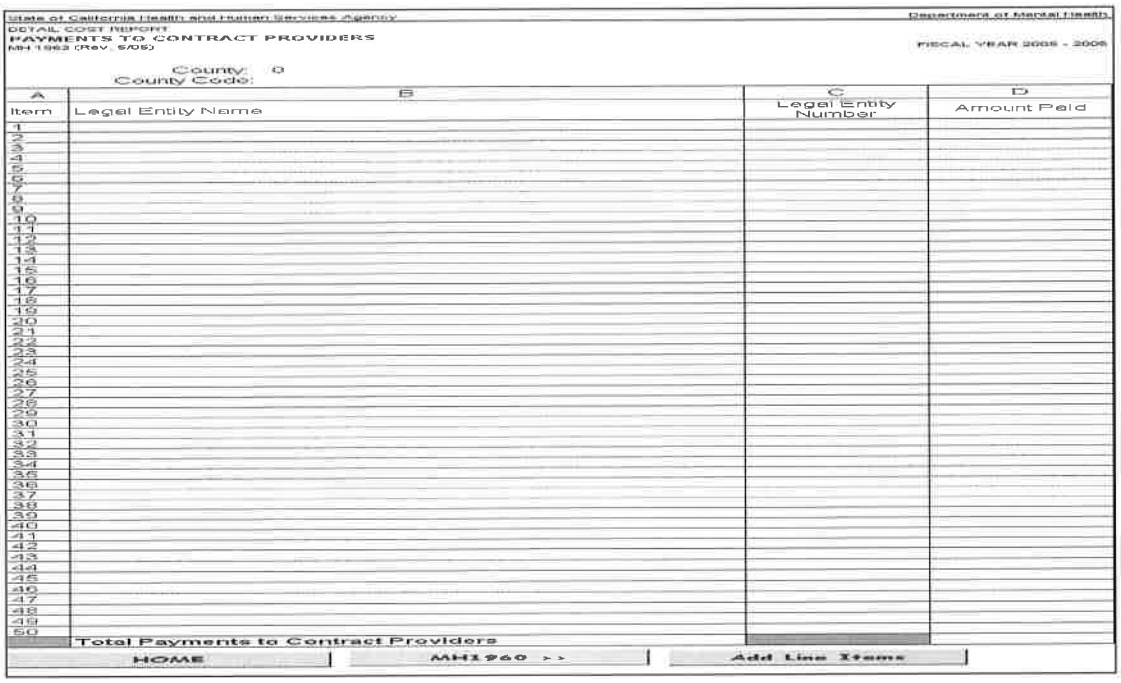
The purpose of MH 1963 is to capture the payments to contract providers. Information entered here will automatically populate to MH 1960, Line 3, Columns B and C.

Payments to contract provider legal entities include all interim payments to providers with which the county has a service contract. This does not include payments to hospitals operated by other county departments. Payments for fee-for-service vendor contracts should not be included on this line. Most county legal entities will not record the Fee-for-Service/Medi-Cal (FFS/MC) payments in their auditor-controller's report because these payments are pass-through funds to the hospital. These payments would not be included on MH 1960, Line 1 or Line 3. **If payments to FFS/MC** hospitals contracted under inpatient consolidation **are included on MH 1960, Line 1,** these expenditures should be included on this line in order to reduce total mental health expenditures by the FFS/MC amount.

Column B – Enter the contract provider's legal entity name or one entry for the FFS/MC hospitals.

Column C – Enter the contract provider's legal entity number.

Column D – Enter the amount paid to the contract provider.


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

DETAIL COST REPORT
PAYMENTS TO CONTRACT PROVIDERS
MH 1963 (Rev. 5/05)

FISCAL YEAR 2005 - 2006

County: 0
County Code:

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
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41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
	Total Payments to Contract Providers		

HOME | MH1960 >> | Add Line Items

MH 1964

Allocation of Costs to Modes of Service

The purpose of MH 1964 is to distribute mode costs to various modes of service, including MAA. ***See Appendix E for mode of service information.***

Line 1 – Mode Costs from MH 1960 (Direct Service and MAA)
No entry. Automatically populates the direct service costs from Line 18 of MH 1960.

Lines 2 through 8 – Modes
No entry. The costs for each mode of service are automatically populated from MH 1901 Schedule C, Column I.

Line 9 – Total – Lines 2 through 8
No entry. This line sums Lines 2 through 8. The amount on Line 9 should equal the amount on Line 1. Any difference between the two amounts should be corrected on MH 1960, Lines 9 through 18 before proceeding.

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

County: 0
County Code:

	Legal Entity: 0	A
	Legal Entity Number:	Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	

Crosscheck OK

HOME

MH 1966 Program 1 and Program 2

Allocation of Costs to Service Functions – Mode Total

MH 1966, Program 1 and Program 2 distribute modes of service costs to the service function level. Program 2 accounts for pass-through costs incurred by fee-for-service contract providers, TBS-only contract providers, non-organizational MHS providers, ASO etc. *Service functions are listed in the CFRS system format chart (Appendix E).* These forms also determine aggregate SD/MC, Medicare/Medi-Cal crossover costs, enhanced SD/MC costs, Healthy Families costs, published charges, SMA for SD/MC, and negotiated rate amounts for each mode of service. MH 1966 forms for Modes 45 and 60 are simplified from the other MH 1966 forms and determine non-Medi-Cal costs for each mode of service. MH 1966 for Mode 55 is also simplified from other MH 1966 forms and identifies the MAA costs for those participating in the MAA program.

MH 1966 automatically populates from MH 1901 Schedules A, B and C. Separate MH 1966 forms are automatically populated for each mode of service.

Line 1 – Allocation Percentage
No entry. The allocation percentage is determined by taking the Total Allocated Cost for each service function from MH 1901 Schedule C divided by the Total Allocated Cost for the respective Mode of the above service functions.

Line 2 – Total Units
No entry. This field fills in automatically from MH 1901 Schedule C, Column D.

Line 3 – Gross Cost
No entry. This field fills in automatically from MH 1901 Schedule C, Column I. The distribution of the amount on Line 3, Column A, to the appropriate service functions fills in automatically from MH 1901 Schedule C, starting in Column B.

Line 4 – Cost per Unit
No entry. Starting in Column B, Line 3 is automatically divided by Line 2 for each service function level.

Line 5 – SMA per Unit
No entry. Starting in Column B, this field fills in automatically from MH 1901 Schedule A, Column C.

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 5/05)

PAGE 1 OF 1

FISCAL YEAR 2005 - 2006

County: 0
County Code:
Legal Entity: 0
Legal Entity Number:
Mode: 15 - Outpatient Services (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								
2	Total Units								
3	Gross Cost								
4	Cost per Unit								
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05							
8A		10/01/05 - 06/30/06							
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/05 - 09/30/05							
13A		10/01/05 - 06/30/06							
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05							
14A		10/01/05 - 06/30/06							
15	Medi-Cal Published Charges	07/01/05 - 09/30/05							
15A		10/01/05 - 06/30/06							
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs								

Line 6 – Published Charge per Unit

No entry. Starting in Column B, this field fills in automatically from MH 1901 Schedule A, Column E. See MH 1901 Schedule A instruction for more information.

Line 7 – Negotiated Rate/Cost per Unit

No entry. If applicable, the rate negotiated between the local mental health agency, the legal entity and approved by the State (DMH) for each SD/MC service function fills in automatically from MH 1901 Schedule A, Column D. If the legal entity has a mixture of service function categories with and without negotiated rates, this line will fill in with either the NR or the Cost per unit. This is done so that when these amounts are aggregated on MH 1968, the data are not skewed.

Line 8 – Medi-Cal Units
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Medi-Cal units (from billing records) for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column E. This field identifies only units for the first quarter of the fiscal year. Do not include Medicare/Medi-Cal crossover or enhanced SD/MC units.

Line 8A – Medi-Cal Units
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Medi-Cal units (from billing records) for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column F. This field identifies only units for the second, third, and fourth quarters of the fiscal year. Do not include Medicare/Medi-Cal crossover or enhanced SD/MC units.

Line 9 – Medicare/Medi-Cal Crossover Units
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Medicare/Medi-Cal crossover units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column H. This field identifies only units for the first quarter of the fiscal year.

Line 9A – Medicare/Medical Crossover Units
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Medicare/Medi-Cal crossover units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column I. This field identifies only units for the second, third and fourth quarters of the fiscal year.

Line 10 – Enhanced SD/MC (Children) Units
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Enhanced SD/MC (Children) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column M for the first quarter of the fiscal year.

Line 10A – Enhanced SD/MC (Children) Units
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Enhanced SD/MC (Children) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column N for the second, third and fourth quarters of the fiscal year.

Line 10B – Enhanced SD/MC (Refugees) Units
(July 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Enhanced SD/MC (Refugees) units for each Medi-Cal service function fills in automatically from MH 1901 Schedule B, Column P.

Line 11 – Healthy Families (SED) Units
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Healthy Families units for each Healthy Families service function fills in automatically from MH 1901 Schedule B, Column R for the first quarter of the fiscal year.

Line 11A – Healthy Families (SED) Units
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Healthy Families units for each Healthy Families service function fills in automatically from MH 1901 Schedule B, Column S for the second, third and fourth quarters of the fiscal year.

Line 12 – Non-Medi-Cal Units
No entry. Starting in Column B, non-Medi-Cal units for each service function fills in automatically from MH 1901 Schedule B, Column U.

Line 13 – Medi-Cal Costs
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 4 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 13.

Line 13A – Medi-Cal Costs
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 4 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 13A.

Line 14 – Medi-Cal SMA Upper Limits
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 14.

Line 14A – Medi-Cal SMA Upper Limits
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 5 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 14A.

Line 15 – Medi-Cal Published Charges
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 6 is multiplied by Line 8 for each SD/MC service function. The products of total published charges computed for all service functions are summed up automatically on Column A, Line 15.

Line 15A – Medi-Cal Published Charges
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 6 is multiplied by Line 8A for each SD/MC service function. The products of total published charges computed for all service functions are summed up automatically on Column A, Line 15A.

Line 16 – Medi-Cal Negotiated Rates
(July 1, 2005 – September 30, 2005)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 8 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 16.

Line 16A – Medi-Cal Negotiated Rates
(October 1, 2005 – June 30, 2006)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 8A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 16A.

Line 17 – Medicare/Medi-Cal Crossover Costs
(July 1, 2005 – September 30, 2005)
No entry. If applicable, starting in Column B, Line 4 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 17.

Line 17A – Medicare/Medi-Cal Crossover Costs
(October 1, 2005 – June 30, 2006)
No entry. If applicable, starting in Column B, Line 4 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 17A.

Line 18 – Medicare/Medi-Cal Crossover SMA Upper Limits
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 18.

Line 18A – Medicare/Medi-Cal Crossover SMA Upper Limits
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 5 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up automatically in Column A, Line 18A.

Line 19 – Medicare/Medi-Cal Crossover Published Charges (July 1, 2005 – September 30, 2005)
No entry. If applicable, starting in Column B, Line 6 is multiplied by Line 9 for each SD/MC service function. The products of total published charges for all service functions computed are summed up in Column A, Line 19.

Line 19A – Medicare/Medi-Cal Crossover Published Charges (October 1, 2005 – June 30, 2006)
No entry. If applicable, starting in Column B, Line 6 is multiplied by Line 9A for each SD/MC service function. The products of total published charges for all service functions computed are summed up in Column A, Line 19A.

Line 20 – Medicare/Medi-Cal Crossover Negotiated Rates (July 1, 2005 – September 30, 2005)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 9 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 20.

Line 20A – Medicare/Medi-Cal Crossover Negotiated Rates (October 1, 2005 – June 30, 2006)
No entry. If applicable, starting in Column B, Line 7 is multiplied by Line 9A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 20A.

Line 21 – Enhanced SD/MC (Children) Costs (July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 4 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 21.

Line 21A – Enhanced SD/MC (Children) Costs (October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 4 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 21A.

Line 22 – Enhanced SD/MC (Children) SMA Upper Limits (July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 10 by each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 22.

Line 22A – Enhanced SD/MC (Children) SMA Upper Limits (October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 5 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 22A.

Line 23 – Enhanced SD/MC (Children) Published Charges (July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 6 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 23.

Line 23A – Enhanced SD/MC (Children) Published Charges (October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 6 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 23A.

Line 24 – Enhanced SD/MC (Children) Negotiated Rates (July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 7 is multiplied by Line 10 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 24.

Line 24A – Enhanced SD/MC (Children) Negotiated Rates (October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 7 is multiplied by Line 10A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 24A.

Line 25 – Enhanced SD/MC (Refugees) Costs (July 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 4 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 25.

Line 26 – Enhanced SD/MC (Refugees) SMA Upper Limits (July 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 5 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 26.

Line 27 – Enhanced SD/MC (Refugees) Published Charges
(July 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 6 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 27.

Line 28 – Enhanced SD/MC (Refugees) Negotiated Rates
(July 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 7 is multiplied by Line 10B for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 28.

Line 29 – Healthy Families Costs
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 4 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 29.

Line 29A – Healthy Families Costs
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 4 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 29A.

Line 30 – Healthy Families SMA Upper Limits
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 5 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 30.

Line 30A – Healthy Families SMA Upper Limits
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 5 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 30A.

Line 31 – Healthy Families Published Charges
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 6 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 31.

Line 31A – Healthy Families Published Charges
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 6 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 31A.

Line 32 – Healthy Families Negotiated Rates
(July 1, 2005 – September 30, 2005)
No entry. Starting in Column B, Line 7 is multiplied by Line 11 for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 32.

Line 32A – Healthy Families Negotiated Rates
(October 1, 2005 – June 30, 2006)
No entry. Starting in Column B, Line 7 is multiplied by Line 11A for each SD/MC service function. The products of all SD/MC service functions computed are summed up in Column A, Line 32A.

Line 33 – Non-Medi-Cal Costs
No entry. Starting in Column B, Line 3 minus the sum of Lines 13, 13A, 17, 17A, 21, 21A, 25, 29, and 29A is entered here. The amounts for all service functions are summed up in Column A, Line 33.

MH 1966 Mode 05, Service Function 19

Hospital Inpatient

The SMA rate for this service function does not include Physician and Ancillary service costs. The intent of this procedure is to ensure that Physician and Ancillary costs related to these Hospital Administrative Days are included in the comparison of the costs, SMA, published charges, and negotiated rates (if applicable). Legal entities with hospital administrative days should complete MH 1991 for the purpose of grossing up of SMA to include Physician and Ancillary costs. Note: you will need to complete the MH 1991 even if you do not have any Physician and Ancillary costs. The SMA costs are pulled directly from the MH 1991.

Upon Completion of Form MH 1991, MH 1966 for Mode 05, Service Function 19 fills in automatically from MH 1901 Schedules A, B and C, and MH 1991:

Lines 1 through 5
No entry. These fields fill in automatically from MH 1901 Schedules B and C. Note that Line 3 should include Physician and Ancillary costs related to patients on administrative day status (costs are limited to those claimable under Section 51511(c), Title 22 of the California Code of Regulations (CCR).

Lines 6, 8, 8A, 13, and 13A
No entry. Lines 6, 8, and 8A fill in automatically from MH 1901 Schedule B. Lines 13 and 13A automatically compute.

Line 7 – Negotiated Rate/Cost per unit
No entry. Mode 05, Service Function 19 has no negotiated rate. If the legal entity has a mixture of service function categories with and without negotiated rates, this line will fill in with either the negotiated rate or the cost per unit. This is done so that when these amounts are aggregated on MH 1968, the data are not skewed.

Lines 9, 9A and 17, 17A through 20, 20A
These lines do not apply to this service function and should be left blank. Administrative Days cannot have crossover units because Medicare will not pay for those beds.

Line 12 – Non-Medi-Cal Units
No entry. This field automatically populates from MH 1901 Schedule B.

Line 13/13A – Medi-Cal Costs
No entry. This field computes Line 4 multiplied by Line 8 (Line 8A).

Line 14/14A
No entry. These fields include Physician and Ancillary costs. It computes automatically by referencing MH 1991, Column I (Physician costs + Ancillary costs).

Line 15/15A – Medi-Cal Published Charges
No entry. These fields automatically compute. The fields are the products of multiplying Line 6 by Line 8 (Line 8A). The published charge should include Physician and Ancillary costs.

Line 16/16A – Medi-Cal Negotiated Rates
No entry. Mode 05, Service Function 19 cannot have a negotiated rate, but if the Legal Entity has a mixture of service function categories with and without negotiated rates, this line will fill in the lower of Costs, SMA with Physician and Ancillary Costs or Charges. This is done so that when these amounts are aggregated on the MH 1968, the data are not skewed.

Line 22/22A – Enhanced SD/MC (Children) SMA Upper Limits
No entry. Line 5 is multiplied by Line 10/10A for each Mode 05, Service Function 19 entry. In addition, the Physician and Ancillary costs identified in MH 1991 for the specific time period and settlement group (Children EMC) are added to amounts that are automatically entered here.

Line 26 – Enhanced SD/MC (Refugees) SMA Upper Limits
No entry. Line 5 is multiplied by Line 10B for each Mode 05, Service Function 19 entry. In addition, the Physician and Ancillary costs identified in MH 1991 for the specific time period and settlement group (Refugees EMC) are added to amounts that are automatically entered here.

Line 30/30A – Healthy Families (SED) SMA Upper Limits
No entry. Line 5 is multiplied by Line 11/11A for each Mode 05, Service Function 19 entry. In addition, Physician and Ancillary costs identified in MH 1991 for the specific time period and settlement group (Healthy Families) are added to amounts that are automatically entered here.

Line 33 – Non-Medi-Cal Costs
No entry. Line 3 minus the sum of Lines 13, 13A, 21, 21A, 25, 29, and 29A is automatically entered here.

MH 1966 Modes 45 and 60

Outreach and Support

Mode 45 (Outreach) and Mode 60 (Support) services are non-Medi-Cal reimbursable. For these modes, the format is simpler and only consists of six lines. MH 1966 for Modes 45 and 60 fills in automatically from MH 1901 Schedules A, B and C.

Lines 1 through 3
No entry. These fields fill in automatically from MH 1901 Schedules B and C.

Line 4 – Cost per Unit
No entry. Starting from Column B, Line 3 is divided by Line 2 for each service function level.

Line 5 – Non-Medi-Cal Units
No entry. Starting from Column B, non-Medi-Cal units for each service function fills in from Line 2.

Line 6
No entry. Starting from Column B, non-Medi-Cal costs for each service function fills in from Line 3.

MH 1966 Mode 55

Medi-Cal Administrative Activities (MAA)

MH 1966 for Mode 55 is for Medi-Cal Administrative Activities (MAA) and is a simplified MH 1966 format consisting of five lines. MH 1966 for Mode 55 fills in automatically from MH 1901 Schedules A, B and C.

Lines 1 through 3
No entry. These fields fill in automatically from MH 1901 Schedules B and C.

Line 4 – Cost per Unit
No entry. Starting from Column B, Line 3 is divided by Line 2 for each service function level.

Line 5 – Non-Medi-Cal Units
No entry. Starting from Column B, non-Medi-Cal units for each service function fills in by taking Line 3, Column A of this form and subtracting MH 1968, Line 35, Column D.

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

PAGE 1 OF 1

MH 1966 (Rev. 5/05)

FISCAL YEAR 2005 - 2006

County: 0
County Code:

Legal Entity: 0		A	B	C	D	E	F	G
Legal Entity Number:			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities		Mode Total						
1	Allocation Percentage							
2	Total Units							
3	Total Expenditures							
4	Cost per Unit							
5	Non-Medi-Cal Costs							

MH 1968

Determination of SD/MC Direct Services and MAA Reimbursement

The objective of MH 1968 is to determine the net SD/MC and Healthy Families direct service reimbursement (FFP and State Match) for inpatient and outpatient services as well as MAA reimbursement. MAA service function expenditures are combined on MH 1968.

Nominal Fee Provider

Determination of Nominal Fee status is the first step in the cost report settlement process, before application of reimbursement limit (42 CFR 413.13). Legal entities with a significant portion of low-income patients will be required to complete an optional form MH 1969 Nominal Fee Provider Determination prior to completion of MH 1968. Nominal fee providers' reimbursement is limited to the lower of Actual Cost or SMA.

Determination of Cost Settlement Process

Cost settlement process is based on the application of the Lower of Cost or Charges (LCC) cost reimbursement principles. Pursuant to cost reimbursement rules, the application of LCC will be based on the aggregate cost of all outpatient services. Healthy Families follows SD/MC settlement technique and process.

Column K – Total Outpatient
No entry. This column sums Column I – Total Outpatient excluding Program 2 and Column J (Mode 15, Program 2).

Line 1 – Medi-Cal Costs
(July 1, 2005 – September 30, 2005)
No entry. The total cost of providing services to regular (excludes enhanced and Medicare crossovers) Medi-Cal patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 13 of MH 1966 for the applicable modes. Note that costs reported on Line 1 are for services provided to Medi-Cal patients only and are not gross costs from Line 3 of MH 1966. The sum of Columns F through H calculates automatically in Column I, Line 1 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 1A – Medi-Cal Costs
(October 1, 2005 – June 30, 2006)
No entry. The total cost of providing services to regular (excludes enhanced and Medicare crossovers) Medi-Cal patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 13A of MH 1966 for the applicable modes. Note that costs reported in Line 1A are for services provided to Medi-Cal patients only and are not gross costs from Line 3 of MH 1966. The sum of Columns F through H calculates automatically in Column I, Line 1A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 2 – Medi-Cal SMA Upper Limits
(July 1, 2005 – September 30, 2005)
No entry. Medi-Cal SMA Upper Limits for each mode of service in Columns E through H and J fills in automatically from Column A, Line 14 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 2.

Line 2A – Medi-Cal SMA Upper Limits
(October 1, 2005 – June 30, 2006)
No entry. Medi-Cal SMA Upper Limits for each mode of service in Columns E through H and J fills in automatically from Column A, Line 14A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 2A.

Line 3 – Medi-Cal Published Charges
(July 1, 2005 – September 30, 2005)
No entry. Medi-Cal Published Charges for each mode of service in Columns E through H and J fills in automatically from Column A, Line 15 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 3.

Line 3A – Medi-Cal Published Charges
(October 1, 2005 – June 30, 2006)
No entry. Medi-Cal Published Charges for each mode of service in Columns E through H and J fills in automatically from Column A, Line 15A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 3A.

Line 4 – Medi-Cal Negotiated Rates
(July 1, 2005 – September 30, 2005)
If applicable, Medi-Cal Negotiated Rates for each mode of service in Columns E through H and J fills in automatically from Column A, Line 16 of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 4.

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

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

County: 0
County Code:

Legal Entity: 0
Legal Entity Number:

			REIMBURSEMENT TYPE				PC	PC				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col. I + Col. J)
			S.F.'s 01-09	S.F.'s 11-19, 31-39	S.F.'s 21-29								
1	Medi-Cal Costs	07/01/05 - 09/30/05											
1A		10/01/05 - 06/30/06											
2	Medi-Cal SMA	07/01/05 - 09/30/05											
2A		10/01/05 - 06/30/06											
3	Medi-Cal P. C.	07/01/05 - 09/30/05											
3A		10/01/05 - 06/30/06											
4	Medi-Cal N. R.	07/01/05 - 09/30/05											
4A		10/01/05 - 06/30/06											
5	Medi-Cal Gross Reimbursement	07/01/05 - 09/30/05											
5A		10/01/05 - 06/30/06											
6	Medicare/Medi-Cal Crossover Cost	07/01/05 - 09/30/05											
6A		10/01/05 - 06/30/06											
7	Medicare/Medi-Cal Crossover SMA	07/01/05 - 09/30/05											
7A		10/01/05 - 06/30/06											
8	Medicare/Medi-Cal Crossover P. C.	07/01/05 - 09/30/05											
8A		10/01/05 - 06/30/06											
9	Medicare/Medi-Cal Crossover N. R.	07/01/05 - 09/30/05											
9A		10/01/05 - 06/30/06											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/05 - 09/30/05											
10A		10/01/05 - 06/30/06											
11	Total SD/MC + Crossover Gross Reim.	07/01/05 - 09/30/05											
11A		10/01/05 - 06/30/06											
12	Enhanced SD/MC (Children) Cost	07/01/05 - 09/30/05											
12A		10/01/05 - 06/30/06											
13	Enhanced SD/MC (Children) SMA	07/01/05 - 09/30/05											
13A		10/01/05 - 06/30/06											
14	Enhanced SD/MC (Children) P. C.	07/01/05 - 09/30/05											
14A		10/01/05 - 06/30/06											
15	Enhanced SD/MC (Children) N. R.	07/01/05 - 09/30/05											
15A		10/01/05 - 06/30/06											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/05 - 09/30/05											
16A		10/01/05 - 06/30/06											
17	Enhanced SD/MC (Refugees) Cost	07/01/05 - 06/30/06											
18	Enhanced SD/MC (Refugees) SMA	07/01/05 - 06/30/06											
19	Enhanced SD/MC (Refugees) P. C.	07/01/05 - 06/30/06											
20	Enhanced SD/MC (Refugees) N. R.	07/01/05 - 06/30/06											
21	Total Medi-Cal Gross Reimbursement	07/01/05 - 09/30/05											
21A	(Excludes Refugees)	10/01/05 - 06/30/06											
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/05 - 06/30/06											
23	Healthy Families Cost	07/01/05 - 09/30/05											
23A		10/01/05 - 06/30/06											
24	Healthy Families SMA	07/01/05 - 09/30/05											
24A		10/01/05 - 06/30/06											
25	Healthy Families P. C.	07/01/05 - 09/30/05											
25A		10/01/05 - 06/30/06											
26	Healthy Families N. R.	07/01/05 - 09/30/05											
26A		10/01/05 - 06/30/06											
27	Healthy Families Gross Reim.	07/01/05 - 09/30/05											
27A		10/01/05 - 06/30/06											
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/05 - 09/30/05											
28A		10/01/05 - 06/30/06											
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/05 - 09/30/05											
35A		10/01/05 - 06/30/06											
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/05 - 09/30/05											
37A		10/01/05 - 06/30/06											
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/05 - 09/30/05											
38A		10/01/05 - 06/30/06											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/05 - 09/30/05											
40A		10/01/05 - 06/30/06											

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Line 4A – Medi-Cal Negotiated Rates
(October 1, 2005 – June 30, 2006)
If applicable, Medi-Cal Negotiated Rates for each mode of service in Columns E through H and J fills in automatically from Column A, Line 16A of MH 1966 for applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 4A.

Line 5 – Medi-Cal Gross Reimbursement
(July 1, 2005 – September 30, 2005)
Legal entities fall into one of four categories based on type of reimbursement system and qualification as nominal fee providers. Table 1 represents the four categories of legal entities and lines from MH 1968 that should be compared. Automatically, the lowest amount from lines being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J consists of Program 2 costs that are to be reimbursed to the county at actual cost as long as the aggregate cost per unit of service is below the SMA. Column J for this line is automatically computed by taking the lower of the Cost line or the SMA line (see Table 2).

Line 5A – Medi-Cal Gross Reimbursement
(October 1, 2005 – June 30, 2006)
Legal entities fall into one of four categories based on type of reimbursement system and qualification as nominal fee providers. Table 1 represents the four categories of legal entities and lines from MH 1968 that should be compared. Automatically, the lowest amount from lines being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J consists of Program 2 costs that are to be reimbursed to the county at actual cost as long as the aggregate cost per unit of service is below the SMA. Column J for this line is automatically computed by taking the lower of the Cost line or the SMA line (see Table 2).

Table 1
Lines for Comparison

Legal Entity Classifications	Reimbursement Method	Lowest of Lines
Cost-Based Reimbursement		
1. Nominal Fee Provider	Cost - or - SMA	1 + 1A + 6 + 6A + 12 + 12A + 17 - or - 2 + 2A + 7 + 7A + 13 + 13A + 18
2. Not A Nominal Fee Provider	Cost - or - SMA - or - Published Charges	1 + 1A + 6 + 6A + 12 + 12A + 17 - or - 2 + 2A + 7 + 7A + 13 + 13A + 18 - or - 3 + 3A + 8 + 8A + 14 + 14A + 19
Negotiated Rate Reimbursement		
3. Nominal Fee Provider	SMA - or - Negotiated Rates	2 + 2A + 7 + 7A + 13 + 13A + 18 - or - 4 + 4A + 9 + 9A + 15 + 15A + 20
4. Not a Nominal Fee Provider	SMA - or - Published Charges - or - Negotiated Rates	2 + 2A + 7 + 7A + 13 + 13A + 18 - or - 3 + 3A + 8 + 8A + 14 + 14A + 19 - or - 4 + 4A + 9 + 9A + 15 + 15A + 20

Line 6 – Medicare/Medi-Cal Crossover Costs
(July 1, 2005 – September 30, 2005)
No entry. The total cost of providing services to Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 17 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 6.

Line 6A – Medicare/Medi-Cal Crossover Costs
(October 1, 2005 – June 30, 2006)
No entry. The total cost of providing services to Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 17A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 6A.

Line 7 – Medicare/Medi-Cal Crossover SMA
(July 1, 2005 – September 30, 2005)
No entry. Medi-Cal SMA Upper Limit amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 18 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 7.

Line 7A – Medicare/Medi-Cal Crossover SMA
(October 1, 2005 – June 30, 2006)
No entry. Medi-Cal SMA Upper Limit amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H and J fills in automatically from Column A, Line 18A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 7A.

Line 8 – Medicare/Medi-Cal Crossover Published Charges
(July 1, 2005 – September 30, 2005)
No entry. Medicare/Medi-Cal crossover published charge amounts for each mode of service in Columns E through H fills in automatically from Column A, Line 19 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 8.

Line 8A – Medicare/Medi-Cal Crossover Published Charges
(October 1, 2005 – June 30, 2006)
No entry. Medicare/Medi-Cal crossover published charge amounts for each mode of service in Columns E through H fills in automatically from Column A, Line 19A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 8A.

Line 9 – Medicare/Medi-Cal Crossover Negotiated Rates (July 1, 2005 – September 30, 2005)
No entry. If applicable, Medi-Cal Negotiated Rate amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H fills in automatically from Column A, Line 20 of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 9.

Line 9A – Medicare/Medi-Cal Crossover Negotiated Rates (October 1, 2005 – June 30, 2006)
No entry. If applicable, Medi-Cal Negotiated Rate amounts for Medicare/Medi-Cal crossover patients for each mode of service in Columns E through H fills in automatically from Column A, Line 20A of MH 1966 for applicable modes. The sum of Columns F through H is automatically calculated in Column I, Line 9A.

Line 10 – Medicare/Medi-Cal Crossover Gross Reimbursement (July 1, 2005 – September 30, 2005)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the cost line or the SMA line (see Table 2).

Line 10A – Medicare/Medi-Cal Crossover Gross Reimbursement (October 1, 2005 – June 30, 2006)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the cost line or the SMA line (see Table 2).

Table 2
Lines for Comparison
For Outpatient Program 2 Only

Legal Entity Classifications	Reimbursement Method	Lowest of Lines
All Program 2	Cost	1 + 1A + 6 + 6A + 12 + 12A + 17
	- or -	- or -
	SMA	2 + 2A + 7 + 7A + 13 + 13A + 18

Line 11 – Total SD/MC + Crossover Gross Reimbursement (July 1, 2005 – September 30, 2005)
No entry. Automatically fills in the sum of Lines 5 and 10 in Columns E through K.

Line 11A – Total SD/MC + Crossover Gross Reimbursement (October 1, 2005 – June 30, 2006)
No entry. Automatically fills in the sum of Lines 5A and 10A in Columns E through K.

Line 12 – Enhanced SD/MC (Children) Cost (July 1, 2005 – September 30, 2005)
No entry. The total cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 21 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 21 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 12A – Enhanced SD/MC (Children) Cost (October 1, 2005 – June 30, 2006)
No entry. The total cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 21A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 21A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 13 – Enhanced SD/MC (Children) SMA
(July 1, 2005 – September 30, 2005)
No entry. The total SMA Upper Limit cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 22 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 13 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 13A – Enhanced SD/MC (Children) SMA
(October 1, 2005 – June 30, 2006)
No entry. The total SMA Upper Limit cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 22A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 13A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 14 – Enhanced SD/MC (Children) Published Charges
(July 1, 2005 – September 30, 2005)
No entry. The total published charge cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 23 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 14 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 14A – Enhanced SD/MC (Children) Published Charges
(October 1, 2005 – June 30, 2006)
No entry. The total published charge cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 23A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 14A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 15 – Enhanced SD/MC (Children) Negotiated Rate
(July 1, 2005 – September 30, 2005)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 24 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 15 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 15A – Enhanced SD/MC (Children) Negotiated Rate (October 1, 2005 – June 30, 2006)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Children) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 24A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 15A and represents the total outpatient Medi-Cal Costs for Program 1.

Line 16 – Enhanced SD/MC (Children) Gross Reimbursement (July 1, 2005 – September 30, 2005)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E through I. Column J is automatically computed by taking the lower of the cost line or the SMA line (see Table 2).

Line 16A – Enhanced SD/MC (Children) Gross Reimbursement (October 1, 2005 – June 30, 2006)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E through I. Column J is automatically computed by taking the lower of the cost line or the SMA line (see Table 2).

Line 17 – Enhanced SD/MC (Refugees) Cost (July 1, 2005 – June 30, 2006)
No entry. The total cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 25 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 17 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 18 – Enhanced SD/MC (Refugees) SMA (July 1, 2005 – June 30, 2006)
No entry. The total SMA cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 26 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 18 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 19 – Enhanced SD/MC (Refugees) Published Charge
(July 1, 2005 – June 30, 2006)
No entry. The total published charge cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 27 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 19 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 20 – Enhanced SD/MC (Refugees) Negotiated Rate
(July 1, 2005 – June 30, 2006)
No entry. The total negotiated rate cost of providing services to Enhanced SD/MC (Refugees) services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 28 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 20 and represents the total outpatient Medi-Cal Costs for Program 1.

Line 21 – Total Medi-Cal Gross Reimbursement (excludes Enhanced SD/MC Refugees)
(July 1, 2005 – September 30, 2005)
No entry. This is automatically calculated as the sum of Lines 11 and 16. The total Medi-Cal Gross Reimbursement for SD/MC (Refugees) is accounted for in Line 22 (see below).

Line 21A – Total Medi-Cal Gross Reimbursement (excludes Enhanced SD/MC Refugees)
(October 1, 2005 – June 30, 2006)
No entry. This is automatically calculated as the sum of Lines 11A and 16A. The total Medi-Cal Gross Reimbursement for SD/MC (Refugees) is accounted for in Line 22 (see below).

Line 22 – Enhanced SD/MC (Refugees) Gross Reimbursement
(July 1, 2005 – June 30, 2006)
No entry. Automatically, the lowest amount from lines (in Table 1) being compared is selected and entered on this line. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the cost line or the SMA line (see Table 2).

Line 23 – Healthy Families Cost
(July 1, 2005 – September 30, 2005)
No entry. The total cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 29 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 23 and represents the total outpatient Healthy Families Costs for Program 1.

Line 23A – Healthy Families Cost
(October 1, 2005 – June 30, 2006)
No entry. The total cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 29A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 23A and represents the total outpatient Healthy Families Costs for Program 1.

Line 24 – Healthy Families SMA
(July 1, 2005 – September 30, 2005)
No entry. The total SMA cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 30 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 24 and represents the total outpatient Healthy Families Costs for Program 1.

Line 24A – Healthy Families SMA
(October 1, 2005 – June 30, 2006)
No entry. The total SMA cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 30A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 24A and represents the total outpatient Healthy Families Costs for Program 1.

Line 25 – Healthy Families Published Charge
(July 1, 2005 – September 30, 2005)
No entry. The total published charge cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 31 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 25 and represents the total outpatient Healthy Families Costs for Program 1.

Line 25A – Healthy Families Published Charge
(October 1, 2005 – June 30, 2006)
No entry. The total published charge cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 31A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 25A and represents the total outpatient Healthy Families Costs for Program 1.

Line 26 – Healthy Families Negotiated Rate
(July 1, 2005 – September 30, 2005)
No entry. The total negotiated rate cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 32 of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 26 and represents the total outpatient Healthy Families Costs for Program 1.

Line 26A – Healthy Families Negotiated Rate
(October 1, 2005 – June 30, 2006)
No entry. The total negotiated rate cost of providing services to Healthy Families services for each mode of service in Columns E through H and J fills in automatically from Column A, Line 32A of MH 1966 for the applicable modes. The sum of Columns F through H calculates automatically in Column I, Line 26A and represents the total outpatient Healthy Families Costs for Program 1.

Line 27 – Healthy Families Gross Reimbursement
(July 1, 2005 – September 30, 2005)
No entry. Automatically, the reimbursement method selected by comparing the lowest amount from lines in Tables 1 and 2 for all SD/MC costs is utilized to apply the same methodology to determine Healthy Families Gross Reimbursement. Inpatient reimbursement and Outpatient reimbursement methods are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the cost line or the SMA line (see Table 2).

Line 27A – Healthy Families Gross Reimbursement
(October 1, 2005 – June 30, 2006)
No entry. Automatically, the reimbursement method selected by comparing the lowest amount from lines in Tables 1 and 2 for all SD/MC costs is utilized to apply the same methodology to determine Healthy Families Gross Reimbursement. Inpatient reimbursement and Outpatient reimbursement are determined independently in Columns E and I. Column J is automatically computed by taking the lower of the cost line or the SMA line (see Table 2).

Line 28 – Less: Patient and Other Payor Revenues (July 1, 2005 – September 30, 2005)
No entry. Revenue such as patient fees for Medi-Cal share of costs, patient insurance, Medicare, and other revenues received on behalf of Medi-Cal clients in providing Medi-Cal units report on MH 1966 automatically populate from MH 1901 Schedule B, Columns K and L. This does not include realignment funding. Revenues should be reported on an accrual basis and should be identified as directly as possible to service function or mode level. If revenues cannot be directly identified, use a reasonable method to allocate revenues between inpatient and outpatient services.

Medicare revenues include revenues for services provided during this cost report fiscal year. *Prior year* Medicare revenues *should not* be included in the cost report.

Line 28A – Less: Patient and Other Payor Revenues (October 1, 2005 – June 30, 2006)
No entry. The amounts are automatically populated from MH 1901 Schedule B, Column L. See Line 28 for more information.

Line 29 – Enhanced SD/MC (Children) Patient Revenue
No entry. The amounts are automatically populated from MH 1901 Schedule B, Column O. See Line 28 for more information.

Line 30 – Enhanced SD/MC (Refugees) Patient Revenue
No entry. The amounts are automatically populated from MH 1901 Schedule B, Column Q. See Line 28 for more information.

Line 31 – Healthy Families Patient Revenue
No entry. Healthy Families client fees, or other sources for providing services to Healthy Families clients, are automatically populated from MH 1901 Schedule B, Column T. See Line 28 for more information.

Line 32 – Total Expenditures from MAA (Mode 55)
No entry. Total Expenditures identified in MH 1966, Mode 55, Line 3 for Service Functions 1 through 9 in Column A; Service Functions 11 through 19 and 31 through 39 in Column B; and Service Functions 21 through 29 in Column C automatically populate these fields. The sum of Columns A, B and C automatically calculates in Column D.

Line 33 – Medi-Cal Eligibility Factor (Average)
No entry. County Medi-Cal eligibility factor (percentage) cell references MH 1901 Schedule A, Column E, Line 35.

Line 34 – Revenue – MAA
No entry. Does not apply.

Line 35 – Net Due SD/MC for Direct Services
(July 1, 2005 – September 30, 2005)
No entry. Column A automatically populates the amount from Line 32. Columns B and C are filled by the result of product of Lines 32 and 33. The sum of Columns A, B and C, Line 35, is automatically populated in Column D, Line 35.

For Columns E, I, J and K, the result of Line 21 minus the sum of Lines 28 and 29 is automatically populated.

Line 35A – Net Due SD/MC for Direct Services
(October 1, 2005 – June 30, 2006)
No entry. The result of Line 21A minus Lines 28A for Columns E, I, J and K are automatically populated.

Line 36 – Net Due Enhanced SD/MC (Refugees)
No entry. The result of Line 22 minus Line 30 for Columns E, I, J and K are automatically populated.

Line 37 – Net Due for Healthy Families
(July 1, 2005 – September 30, 2005)
No entry. The result of Line 27 minus Line 31 in Columns E, I, J and K are automatically populated.

Line 37A – Net Due for Healthy Families
(October 1, 2005 – June 30, 2006)
No entry. Line 27A is automatically populated here.

Line 38 – Amount Negotiated Rates Exceed Costs for SD/MC (Excludes Enhanced SD/MC Refugees)
(July 1, 2005 – September 30, 2005)
No entry. The difference of the sum of Lines 4, 9 and 15 minus the sum of Lines 1, 6 and 12 is automatically populated here. If the difference is less than zero, then zero is automatically populated. This line excludes enhanced SD/MC (Refugees) and INCLUDES enhanced SD/MC (Children).

Line 38A – Amount Negotiated Rates Exceed Costs for SD/MC (Excludes Enhanced SD/MC Refugees)
(October 1, 2005 – June 30, 2006)
No entry. The difference of the sum of Lines 4A, 9A and 15A minus the sum of Lines 1A, 6A and 12A is automatically populated here. If the difference is less

than zero, then zero is automatically populated here. This line excludes Enhanced SD/MC (Refugees) and INCLUDES Enhanced SD/MC (Children).

Line 39 – Amount Negotiated Rates Exceed Costs for Enhanced SD/MC (Refugees)
No entry. The difference of Line 20 minus Line 17 is automatically populated here. If the difference is less than zero, then zero is automatically populated.

Line 40 – Amount Negotiated Rates Exceed Costs for Healthy Families (July 1, 2005 – September 30, 2005)
No entry. The difference of Line 26 minus Line 23 is automatically populated here. If the difference is less than zero, then zero is automatically populated.

Line 40A – Amount Negotiated Rates Exceed Costs for Healthy Families (October 1, 2005 – June 30, 2006)
No entry. The difference of Line 26A minus Line 23A is automatically populated here. If the difference is less than zero, then zero is automatically populated.

MH 1969 INST

Instructions for Lower of Costs or Charges Determination

The purpose of MH 1969 INST is to determine if you qualify as a Nominal Fee Provider. Before you can continue to complete the MH 1969, you must answer four questions on MH 1969 INST.

- ☐ Does your legal entity have a published schedule of its full (non-discounted) charges?
- ☐ Are your legal entity's revenues for patient care based on application of a published charge schedule?
- ☐ Does your legal entity maintain written policies for its process of making patient indigence determinations?
- ☐ Does your legal entity maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures?

Nominal Fee Provider determination
Please answer the following questions.

Yes	No		
☑	☐	1.	Does your legal entity have a published schedule of its full (non-discounted) charges?
☑	☐	2.	Are your legal entity's revenue for patient care based on application of published charge schedule?
☑	☐	3.	Does your legal entity maintain written policies for its process of making patient indigence determinations?
☑	☐	4.	Does your legal entity maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures?

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If you answer No to any of the above questions, then you DO NOT qualify as a Nominal Fee Provider and you should not complete the MH 1969.

MH 1969 (Optional)

Lower of Costs or Charges Determination

The legal entity must have a published schedule of its full (non-discounted) charges. The objective of MH 1969 is to determine whether legal entities are exempt from having to apply the Lower of Cost or Charges (LCC) principle. MH 1969 is an optional form and should be completed by legal entities whose charges are lower than the SMA upper limits; and costs for non-negotiated rate legal entities or negotiated rates for negotiated rate legal entities. If a legal entity's Medi-Cal adjusted customary charges are equal to or less than 60 percent of Medi-Cal costs, and the legal entity meets four additional criteria, the legal entity is exempt from having to include charges in the comparison on MH 1968. The four additional criteria that must be met by a legal entity are:

- The legal entity must have a published schedule of its full (non-discounted) charges.
- The legal entity's revenues for patient care must be based on application of a published charge schedule.
- The legal entity must maintain written policies for its process of making patient indigence determinations.
- The legal entity must maintain sufficient documentation to support the amount of "indigence allowances" written off in accordance with the above procedures.

The exemption must be proven separately for Medi-Cal Inpatient Services (Mode 05-Hospital Inpatient Services) and Medi-Cal Outpatient Services (Mode 05-Other 24 Hour Services, Mode 10-Day Services, and Mode 15-Outpatient Services). Refer to DMH Letter No. 90-05 and attachments for a detailed explanation of how to meet these four criteria.

Medi-Cal adjusted customary charges can be calculated using several different methods, all of which result in the same outcome.[2] MH 1969 employs the calculation method applicable to most legal entities. Medi-Cal adjusted customary charges are calculated by first dividing actual charges to non-Medicare and non-Medi-Cal patients by adjusted or published charges to non-Medicare and non-Medi-Cal patients. This ratio is then applied to Medi-Cal charges (i.e., amounts billed to Medi-Cal), resulting in Medi-Cal adjusted customary charges. These charges are compared to 60 percent of Medi-Cal costs and, if equal to or less, the legal entity is exempt from having to apply the LCC principle. Dollar amounts should be rounded to the nearest whole dollar.

[2] See: *Medicare and Medicaid Guide,* Commerce Clearing House, ¶7585, August 1989.

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

DETAIL COST REPORT

LOWER OF COSTS OR CHARGES EXEMPTION DETERMINATION (Optional)

MH 1969 (Rev. 5/05) FISCAL YEAR 2005 - 2006

County: 0
County Code:

Legal Entity: 0
Legal Entity Number:

		A	B	C	D	E
		Total Inpatient				Total Outpatient
		Mode 05 Hospital Inpatient	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services	
1	Amount billed to Medi-Cal					
	Non-Medicare/Medi-Cal Actual Charges					
2	Non-Medicare/Medi-Cal Patient Revenue					
3	Non-Medicare/Medi-Cal Patient Insurance					
4	Subtotal					
5	Non-Medicare/Medi-Cal Published Charges					
6	Ratio of Actual to Published Charges	0.00%				0.00%
7	Medi-Cal Adjusted Customary Charges					
8	Medi-Cal Costs					
9	60 Percent of Medi-Cal Costs					

DMH use only

	Inpatient		Outpatient
Line 9 greater than line 7		Exempt	
Line 7 greater than line 9	X	Not Exempt	X

<< MH1969_INST | HOME | Goto MH1968

Line 1 – Amount Billed to Medi-Cal
Enter the amount billed to Medi-Cal (through DMH) for the cost report fiscal year. The amount should be derived from the county's monthly billing records. Enter amount for each mode of service in the appropriate column. The sum of Columns B through D is automatically populated in Column E.

Line 2 – Non-Medicare/Medi-Cal Patient Revenues
Enter the total patient revenue for the cost report fiscal year billed (not necessarily collected) to non-Medicare patients and non-Medi-Cal patients based on the Uniform Method of Determining Ability to Pay (UMDAP). Billings to patients liable for payment on a charge basis (non-contractual patients) based on the UMDAP should be reported.

Billings to Health Maintenance Organization (HMOs), County Organized Health System (COHSs), Preferred Provider Organization (PPOs), or Primary Care Case Management (PCCMs) should not be included. Line 2, Column A, represents amount billed to patients for Mode 05-Hospital Inpatient Services and Line 2, Column E, represents amount billed to patients for Mode 05-Other 24 Hour Services, Mode 10-Day Services, and Mode 15-Outpatient Services.

Line 3 – Non-Medicare/Medi-Cal Patient Insurance
Enter the total patient insurance collected from non-Medicare patients and non-Medi-Cal patients for the cost report fiscal year. Line 3, Column A, represents patient insurance collected for Mode 05-Hospital Inpatient Services and Line 3, Column E, represents patient insurance collected for Mode 05-Other 24 Hour Services, Mode 10-Day Services, and Mode 15-Outpatient Services.

Line 4 – Subtotal
No entry. This line sums Lines 2 and 3 for Column A (Inpatient) and Column E (Outpatient).

Line 5 – Non-Medicare/Medi-Cal Published Charges
Non-Medicare/Medi-Cal Published Charges represent amount non-Medicare and non-Medi-Cal patients would have paid had they been full-fee paying patients. On a separate worksheet maintained by the legal entity, multiply the units of service/time provided to non-Medicare and non-Medi-Cal patients by the legal entity's published charge or rate for each service function. These amounts should be aggregated by mode of service and reported in appropriate Column on Line 5. The sum of Columns B through D is automatically populated in Column E. Columns A and E represent legal entity's non-Medicare/Medi-Cal published charges for inpatient and outpatient services.

Line 6 – Ratio of Actual to Published Charges
No entry. The calculation is Line 4 divided by Line 5 in Column A (Inpatient) and Column E (Outpatient).

Line 7 – Medi-Cal Adjusted Customary Charges
No entry. The calculation is Line 1 multiplied by Line 6 in Column A (Inpatient) and Column E (Outpatient).

Line 8 – Medi-Cal Costs
No entry. The legal entity's total cost for providing Medi-Cal Inpatient and Outpatient services are automatically populated in Columns A and E. These costs are derived from the sum of MH 1968, Lines 11, 11A, 16, 16A and 22, Column E and Column I.

Line 9 – 60 Percent of Medi-Cal Costs
No entry. Columns A and E are automatically calculated by multiplying Line 8 by 60 percent and the results are automatically populated on Line 9.

If amount on Line 9, Column A (60 percent of Medi-Cal inpatient costs) is greater than Line 7, Column A (Medi-Cal inpatient adjusted customary charges), the legal entity is exempt from having to apply the LCC principle for Mode 05-Hospital Inpatient Services. If Line 7, Column A, is greater than Line 9, Column A, the legal entity is not exempt from having to apply the LCC principle for Mode 05-Hospital Inpatient Services on MH 1968, and must include Medi-Cal Mode 05-Hospital Inpatient charges in the comparison on MH 1968.

If amount on Line 9, Column E (60 percent of Medi-Cal outpatient costs) is greater than Line 7, Column E (Medi-Cal outpatient adjusted customary charges), the legal entity is exempt from having to apply the LCC principle for outpatient services. If Line 7, Column E, is greater than Line 9, Column E, the legal entity is not exempt from having to apply the LCC principle for outpatient services on MH 1968, and must include the Medi-Cal outpatient charges in the comparison on MH 1968.

MH 1979

SD/MC Preliminary Desk Settlement

The objective of MH 1979 is to determine the preliminary net Federal Financial Participation (FFP) due to the legal entity for all SD/MC and Healthy Families services. Data for Lines 1 through 10 and 13 through 15 are to be entered by County legal entities in appropriate forms (MH 1900_Info and MH 1960, etc.)

Line 1 – County SD/MC Direct Service Gross Reimbursement
No entry. In Columns B and C, County's legal entity SD/MC direct service gross reimbursement for inpatient and outpatient services are automatically populated from MH 1968, Columns E and K, sum of Lines 21, 21A and 22. The sum of Columns B and C is automatically populated in Column D.

Line 2 – Contract Provider Medi-Cal Direct Service Gross Reimbursement
No entry. In Columns B and C, Contract Providers SD/MC Direct Service Gross reimbursement for inpatient and outpatient services are manually entered in the MH 1900 Information Sheet from the MH 1968, Columns E and K, sum of Lines 21, 21A and 22 for all legal entities that contract for SD/MC services with the county of County Mental Health Plans (MHPs). This entry should include payments to FFS/MC hospitals for psychiatric inpatient services (MH 1994, Lines 2A, 6 and 7 **Plus FFP**) that have not been included in the Allowable Costs for Allocation (Line 8) on MH 1960. The sum of Columns B and C automatically populates in Column D.

Line 3 – Total Medi-Cal Direct Service Gross Reimbursement
No entry. The sum of Lines 1 and 2 in Column D are automatically populated on Line 3. This amount represents total allowable SD/MC direct service costs in the county that will be used to determine maximum allowable SD/MC administrative reimbursement for the county legal entity.

Line 4 – SD/MC Administrative Reimbursement Limit
No entry. SD/MC Administrative costs are limited to 15 percent of SD/MC direct service costs. Column D, Line 3 is automatically multiplied by 0.15 to compute maximum SD/MC reimbursement for administrative services.

Line 5 – SD/MC Administration
No entry. SD/MC administrative costs are automatically populated from MH 1960, Column C, Line 9.

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

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

County 0
County Code

	Legal Entity 0	A	B	C	D	E	F	G	H	I	J
	Legal Entity Number	Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement										
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement										
4	Medi-Cal Administrative Reimbursement Limit										
5	Medi-Cal Administration										
6	Medi-Cal Administrative Reimbursement										
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services 07/01/05 - 09/30/05										
16A	SD/MC Net Reimbursement for Direct Services 10/01/05 - 06/30/06										
17	Enhanced SD/MC Net Reimb. (Children) 07/01/05 - 09/30/05										
17A	Enhanced SD/MC Net Reimb. (Children) 10/01/05 - 06/30/06										
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										
24	Healthy Families Net Reimbursement 07/01/05 - 09/30/05										
24A	Healthy Families Net Reimbursement 10/01/05 - 06/30/06										
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	
Line 10: Column D minus Column H	
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	
Line 15: Column D minus Column E	
Line 16: Column D minus Column F	
Line 16A: Column D minus Column G	
Line 17: Column D minus Column H	
Line 17A: Column D minus Column H	
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	
Line 24A: Column D minus Column H	
TOTAL STATE SHARE SD/MC COST	

Line 6 – SD/MC Administrative Reimbursement
No entry. The lower of Lines 4 and 5 is automatically populated in Column D, Line 6. The amount in Column D is automatically multiplied by 50 percent to determine FFP for SD/MC administration. The result is rounded to the nearest whole dollar and entered in Column E.

Line 7 – County Healthy Families Direct Service Gross Reimbursement
No entry. In Columns B and C, County's legal entity Healthy Families Direct Service Gross Reimbursement are automatically populated from MH 1968, Columns E and K, sums of Lines 27 and 27A. The sum of Columns B and C automatically populates Column D.

Line 7A – Contract Provider Healthy Families Direct Service Gross Reimbursement
No entry. In Columns B and C, Contract Providers Healthy Families Direct Service Gross Reimbursement for inpatient and outpatient services are manually entered in the MH 1900 Information Sheet from calculating the MH 1968, Columns E and K, sum of Lines 27 and 27A for all legal entities that contract for Healthy Families services with the county of County Mental Health Plans (MHPs). The sum of Columns B and C automatically populates in Column D.

Line 7B – Total Healthy Families Direct Service Gross Reimbursement
No entry. The sum of Lines 7 and 7A in Column D are automatically populated on Line 7B. This amount represents total allowable Healthy Families (HF) direct service costs in the county that will be used to determine maximum allowable HF administrative reimbursement for the county legal entity.

Line 8 – Healthy Families Administrative Reimbursement Limit
No entry. Healthy Families Administrative costs are limited to 10 percent of Healthy Families direct service gross costs. Column D, Line 7, is automatically multiplied by 10 percent to compute Healthy Families administrative limit.

Line 9 – Healthy Families Administration
No entry. The Healthy Families Administrative costs are automatically populated from Column C, Line 10 of MH 1960.

Line 10 – Healthy Families Administrative Reimbursement
No entry. The lower of Lines 8 and 9 from Column D is automatically selected and populated in Column D, Line 10. The amount in Column D is automatically multiplied by 65 percent to determine the FFP for Healthy Families administrative costs. The result is rounded to the nearest whole dollar and populated on Line 10, Column H.

NOTE: Lines 11 through 13 are for MAA participants only. ***Others Skip to Line 14.***

Line 11 – Medi-Cal Administrative Activities Service Functions 01 - 09
No entry. The Net Due from Medi-Cal for MAA for Service Functions 01 through 09 is automatically populated from Line 35, Column A, of MH 1968 in Columns A and D. The result in Column D is automatically multiplied by 50 percent and entered in Columns E and J. Verify that Line 11 equals or agrees with MH 1979, Line 21, Column J (FFP).

Line 12 – Medi-Cal Administrative Activities Service Functions 11 - 19, 31 - 39
No entry. The Net Due from Medi-Cal for MAA for Service Functions 11 through 19 and 31 through 39 is automatically populated from Line 35, Column B, of MH 1968 in Columns A and D. The result in Column D is automatically multiplied by 50 percent and entered in Columns E and J. Verify that Line 12 agrees with MH 1979, Line 27 (Healthy Families).

Line 13 – Medi-Cal Administrative Activities Service Functions 21 - 29 (County Only)
No entry. The Net Due from Medi-Cal for MAA for Service Functions 21 through 29 is automatically populated from Line 35, Column C, of MH 1968 in Columns A and D. The result in Column D is automatically multiplied by 75 percent and populated in Columns I and J.

Line 14 – Utilization Review – Skilled Professional Medical Personnel (County Only)
No entry. The SD/MC utilization review costs for skilled professional medical personnel are populated from Column C, Line 13 of MH 1960. The result in Column D is automatically multiplied by 75 percent to determine FFP and populated in Columns I and J.

Line 15 – Other SD/MC Utilization Review (County Only)
No entry. The other SD/MC utilization review costs are automatically populated from Column C, Line 14 of MH 1960 in Column D. The result in Column D is automatically multiplied by 50 percent to determine FFP and populated in Columns E and J.

Line 16 – SD/MC Net Reimbursement for Direct Services @ 50% (July 1, 2005 – September 30, 2005)
No entry. The SD/MC direct service net reimbursement for inpatient and outpatient services are automatically populated from Columns E and K, Line 11 of MH 1968 in Columns B and C, respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 50 percent to determine FFP for SD/MC direct services and populated in Columns F and J.

Line 16A – SD/MC Net Reimbursement for Direct Services @ 50% (October 1, 2005 – June 30, 2006)
No entry. The SD/MC direct service net reimbursement for inpatient and outpatient services are automatically populated from Columns E and K, Line 11A of MH 1968 in Columns B and C, respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 50 percent to determine FFP for SD/MC direct services and populated in Columns G and J.

Line 17 – Enhanced SD/MC Net Reimbursement (Children) @ 65% (July 1, 2005 – September 30, 2005)
No entry. The Enhanced SD/MC (Children) direct services net reimbursement is automatically populated from Columns E (Inpatient) and K (Outpatient), Line 16 of MH 1968 in Columns B and C, respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 65 percent to determine FFP for Enhanced SD/MC (Children) direct services and populated in Columns H and J.

Line 17A – Enhanced SD/MC Net Reimbursement (Children) @ 65% (October 1, 2005 – June 30, 2006)
No entry. The Enhanced SD/MC (Children) direct services net reimbursement is automatically populated from Columns E (Inpatient) and K (Outpatient), Line 16A of MH 1968 in Columns B and C, respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 65 percent to determine FFP for Enhanced SD/MC (Children) direct services and populated in Columns H and J.

Line 18 – Enhanced SD/MC Net Reimbursement (Refugees) @ 100%
No entry. The Enhanced SD/MC (Refugees) direct services net reimbursement is automatically populated from Columns E (Inpatient) and K (Outpatient), Line 22 of MH 1968 in Columns B and C, respectively. Column D automatically sums Columns B and C. The amount in Column D is automatically multiplied by 100 percent to determine FFP for Enhanced SD/MC (Refugees) direct services and populated in Columns H and J.

Line 19 – Total SD/MC Reimbursement Before Excess FFP
No entry. The sum of Column J, Lines 6, 11 through 15, 16, 16A, 17, 17A and 18 are automatically populated in Column J.

Line 20 – Amount Negotiated Rates Exceed Costs – SD/MC and Enhanced SD/MC
No entry. Legal entities reimbursed based on negotiated rates must refund to CMS, 25 percent of the amount negotiated rates or reimbursement rates exceed costs. From MH 1968, the sum of Lines 38, 38A and 39 in Columns E (Inpatient) and K (Outpatient) is automatically populated into Columns B and C, respectively. The sum of Columns B and C is automatically populated in Column D. Column J automatically multiplies Column D by 25 percent. This represents the amount of FFP to be repaid to CMS.

Line 21 – Total SD/MC Reimbursement (FFP)
No entry. For Column J, the result of Line 19 minus Line 20 is automatically populated.

Line 22 – Contract Limitation Adjustment
No entry. This line automatically populates from MH 1900 Information Sheet when the county enters an adjustment to Medi-Cal due to contract limitations.

Line 23 – Adjusted Total Short-Doyle/Medi-Cal Reimbursement (FFP)
No entry. The result of Line 21 plus Line 22 is automatically populated.

Line 24 – Healthy Families Net Reimbursement @ 65%
(July 1, 2005 – September 30, 2005)
No entry. The amounts (Net Due-Healthy Families) from MH 1968, Line 37, Columns E (Inpatient) and K (Outpatient) are automatically populated in Columns B and C, respectively. The amount in Column D is automatically multiplied by 65 percent to determine FFP for SD/MC Healthy Families direct services and populated in Columns H and J.

Line 24A – Healthy Families Net Reimbursement @ 65%
(October 1, 2005 – June 30, 2006)
No entry. The amounts (Net Due-Healthy Families) from MH 1968, Line 37A, Columns E (Inpatient) and K (Outpatient) are automatically populated in Columns B and C, respectively. The amount in Column D is automatically multiplied by 65 percent to determine FFP for SD/MC Healthy Families direct services and populated in Columns H and J.

Line 25 – Total Healthy Families Reimbursement Before Excess FFP
No entry. The sum of Line 10, Line 24 and Line 24A is automatically populated in Column J.

Line 26 – Amount Negotiated Rate Exceeds Cost – Healthy Families
No entry. This line must remain blank. NR is not applicable to the Healthy Families program.

Line 27 – Total Healthy Families Reimbursement
No entry. The difference between Line 25 and Line 26 is automatically populated in Column J.

MH 1991

Calculation of SD/MC (Hospital Administrative Days)

The objective of MH 1991 is to identify amount of Physician and Ancillary costs associated with SD/MC and Healthy Families (SED) Hospital Administrative Days (Mode 05, Service Function 19) for use on the MH 1966.

Column A – Settlement Group
No entry. Settlement groups are provided.

Column B – Provider Number
Enter 4-digit Provider Number.

Column C – SMA Rate
No entry. SMA Rate for FY 2005-2006 is provided for the two periods.

Column D – Period of Service
No entry. Period of service from 07/01/05 through 07/31/05 - $236.82
Period of service from 08/01/05 through 06/30/06 - $299.80

Column E – Administrative Days
Enter number of SD/MC administrative days according to period during which services were provided and by the settlement group the services were rendered during the fiscal year. This column should match the number of Medi-Cal units reported on Schedule B for Mode 05, Service Function 19.

Column F – Subtotal Amount
No entry. This is the result of Column C multiplied by Column E.

Column G – Physician Costs
Enter cost of physician services related to SD/MC Administrative Days for each period and settlement group. (Amounts should be included in total billed to Medi-Cal.)

Column H – Ancillary Costs
Enter cost of ancillary services related to SD/MC Administrative Days for each period and settlement group. (Amounts should be included in total billed to Medi-Cal.)

Column I – Total Amount
No entry. This is the sum of Columns F, G and H for each period and settlement group.

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

DETAIL COST REPORT

CALCULATION OF SHORT-DOYLE/MEDI-CAL FOR FY 2005 - 2006 HOSPITAL ADMINISTRATIVE DAYS

MH1991 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

COUNTY NAME:	LEGAL ENTITY	NAME:
COUNTY CODE:		NUMBER:

A	B	C	D	E	F	G	H	I
Settlement Group	PROVIDER NUMBER	SMA RATE	PERIOD OF SERVICE	ADMIN DAYS	SUBTOTAL AMOUNT	PHYSICIAN COSTS	ANCILLARY COSTS	TOTAL AMOUNT
SD/MC		$236.82	07/01/05 - 07/31/05					
		$299.80	08/01/05 - 09/30/05					
		$299.80	10/01/05 - 12/31/05					
		$299.80	01/01/06 - 06/30/06					
							Sub Total	
Children EMC		$236.82	07/01/05 - 07/31/05					
		$299.80	08/01/05 - 09/30/05					
		$299.80	10/01/05 - 12/31/05					
		$299.80	01/01/06 - 06/30/06					
							Sub Total	
Refugees EMC		$236.82	07/01/05 - 07/31/05					
		$299.80	08/01/05 - 09/30/05					
		$299.80	10/01/05 - 12/31/05					
		$299.80	01/01/06 - 06/30/06					
							Sub Total	
Healthy Families		$236.82	07/01/05 - 07/31/05					
		$299.80	08/01/05 - 09/30/05					
		$299.80	10/01/05 - 12/31/05					
		$299.80	01/01/06 - 06/30/06					
							Sub Total	
				GRAND TOTAL				

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MH 1992 INST

Identification of Funding Sources

The purpose of the MH 1992 INST is to identify all funding sources that are applicable. This form is designed to remove all unnecessary lines from the MH 1992.

"Yes" box will be the automatic default for all Funding Sources for the legal entity.

Identification of Funding Sources Please check all that apply.				
Yes	No		Funding Sources	MH1992
☑	☐	1.	SAMHSA Grants	(Line 4)
☑	☐	2.	PATH Grants	(Line 5)
☑	☐	3.	RWJ Grants	(Line 6)
☑	☐	4.	Other Grants	(Line 7)
☑	☐	5.	Patient Fees	(Line 9)
☑	☐	6.	Patient Insurance	(Line 10)
		7.	Regular SD/MC (FFP only)	(Line 11)
		8.	Healthy Family - Fed share	(Line 12)
☑	☐	9.	Medicare - Fed. Share	(Line 13)
☑	☐	10.	Conservatorship Admin. Fees	(Line 14)
☑	☐	11.	State General Fund-State Share	(Line 15)
☑	☐	12.	State General Fund-County Match	(Line 16)
☑	☐	13.	SGF-Managed Care - Outpatient	(Line 17)
☑	☐	14.	04-05 Rollover - Managed Care-Other	(Line 18)
☑	☐	15.	EPSDT SD/MC - State Share Est.	(Line 19)
☑	☐	16.	04-05 SGF Rollover	(Line 20A)
☑	☐	17.	Other Revenue	(Line 20B)
☑	☐	18.	Realignment Funds/MOE	(Line 21)
☑	☐	19.	Prior Years MHSA	(Line 22)
☑	☐	20	MHSA	(Line 23)
☑	☐	21	County Overmatch	(Line 24)
☑	☐	22	CALWORKS	(Line 25)

HOME MH1992 >>

MH 1992

Funding Sources

The objective of MH 1992 is to identify the types of resources used to finance specific mental health program activities for each legal entity. Funding source identifies who is paying for programs authorized by the county mental health agency.

Column J – Total Legal Entity
No entry. This column sums Columns A through I for each line.

Line 1 – Gross Cost
No entry. Column A, Line 1, is the sum of Column C, Lines 12 and 17 of MH 960. Column B is from MH 1960, Column C, Line 16. Columns C through I, Line 1 are from Column A, Line 3 of the relevant MH 1966's.

Line 2 – Adjustment
Enter in Columns ***C*** through ***I,*** the amounts needed to adjust legal entity costs to actual program funding, such as the difference between county contract rate and actual cost incurred by contract providers.

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

DETAIL COST REPORT

FUNDING SOURCES

MH 1992 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

County: 0
County Code:

Legal Entity: 0 Legal Entity No.:		A	B	C	D	E	F	G	H	I	J
		Admin./ Research & Evaluation	Utilization Review	Direct Services/MAA: Mode 05 - Hospital Inpatient	Mode 05 - Other 24 Hour Services	Mode 10 - Day Services	Mode 15 - Outpatient Services	Mode 45 - Outreach Services	Mode 55 - MAA	Mode 60 - Support Services	Total Legal Entity
1	Gross Cost										
2	Adjustments										
3	Adjusted Gross Cost										

CROSSCHECKS: OK

For Legal Entities that provide services to *multiple counties,* adjust gross aggregate county legal entity allowable costs on Line 2, Columns ***C*** through ***I*** to agree with the amount received from each county for which a cost report is being submitted. Report aggregate gross county legal entity costs for all county legal entities on MH 1960, and aggregate gross county legal entities units of service on MH 1901 Schedule B for the determination of cost per unit.

Line 3 – Adjusted Gross Cost
No entry. Line 1 plus or minus Line 2 is automatically populated.

Line 4 – SAMHSA Grants
Enter revenues accrued from SAMHSA grants for appropriate modes of service.

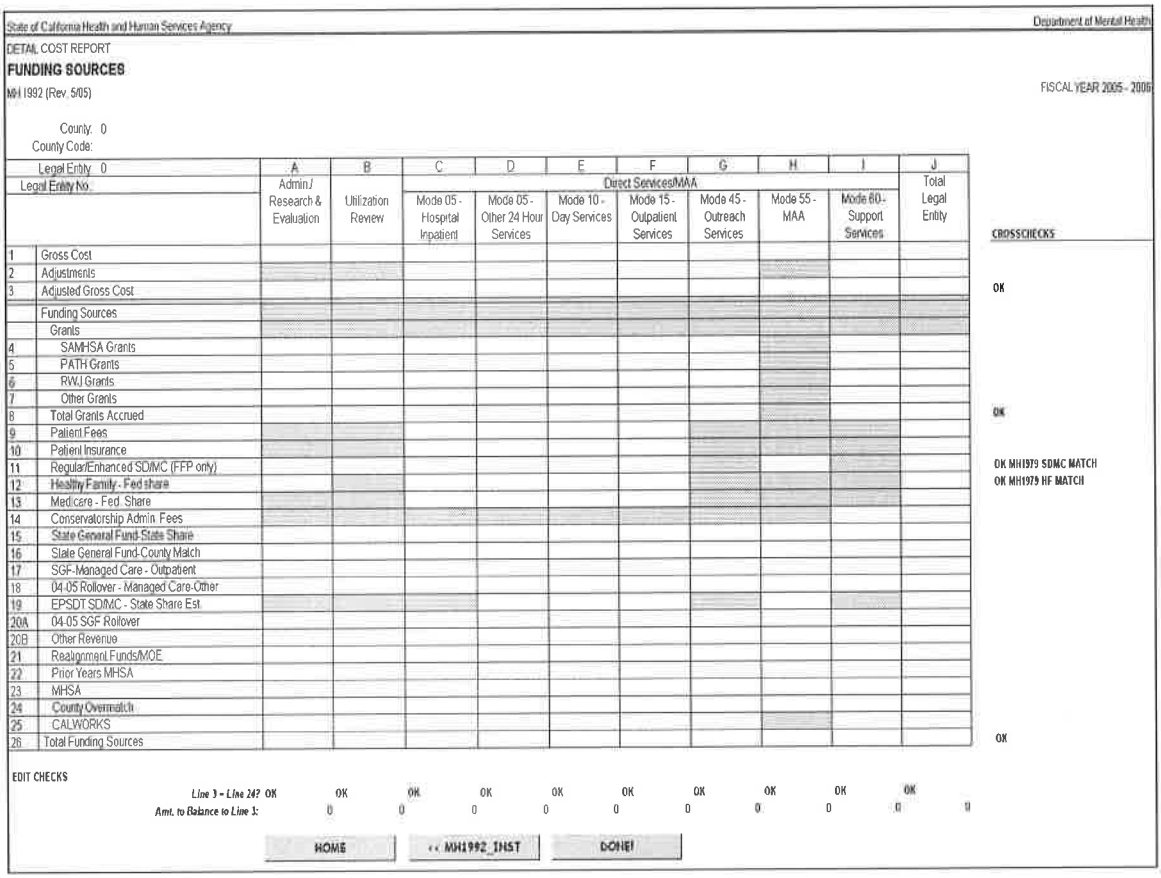
Line 5 – PATH Grants
Enter revenues accrued from PATH grants for appropriate modes of service.

Line 6 – RWJ Grants
Enter revenues accrued from Robert Wood Johnson (RWJ) Foundation grants for appropriate modes of service.

Line 7 – Other Grants
Enter revenues accrued from other grants not reported on Lines 4 through 6 for appropriate modes of service.

Line 8 – Total Grants Accrued
No entry. Lines 4 through 7 for Columns A through G are automatically populated.

Line 9 – Patient Fees
Enter patient fees received for appropriate treatment program modes of service.



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

DETAIL COST REPORT

FUNDING SOURCES

MH 1992 (Rev. 5/05) — FISCAL YEAR 2005 - 2006

County: 0
County Code:

Legal Entity: 0
Legal Entity No:

		A	B	C	D	E	F	G	H	I	J	CROSSCHECKS
				Direct Services/MAA								
		Admin./ Research & Evaluation	Utilization Review	Mode 05 - Hospital Inpatient	Mode 05 - Other 24 Hour Services	Mode 10 - Day Services	Mode 15 - Outpatient Services	Mode 45 - Outreach Services	Mode 55 - MAA	Mode 60 - Support Services	Total Legal Entity	
1	Gross Cost											
2	Adjustments											
3	Adjusted Gross Cost											OK
	Funding Sources											
	Grants											
4	SAMHSA Grants											
5	PATH Grants											
6	RWJ Grants											
7	Other Grants											
8	Total Grants Accrued											OK
9	Patient Fees											
10	Patient Insurance											
11	Regular/Enhanced SD/MC (FFP only)											OK MH1979 SDMC MATCH
12	Healthy Family - Fed share											OK MH1979 HF MATCH
13	Medicare - Fed. Share											
14	Conservatorship Admin. Fees											
15	State General Fund-State Share											
16	State General Fund-County Match											
17	SGF-Managed Care - Outpatient											
18	04-05 Rollover - Managed Care-Other											
19	EPSDT SD/MC - State Share Est.											
20A	04-05 SGF Rollover											
20B	Other Revenue											
21	Realignment Funds/MOE											
22	Prior Years MHSA											
23	MHSA											
24	County Overmatch											
25	CALWORKS											
26	Total Funding Sources											OK

EDIT CHECKS

	A	B	C	D	E	F	G	H	I	J
Line 3 - Line 24?	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
Amt. to Balance to Line 1:	0	0	0	0	0	0	0	0	0	0

HOME | << MH1992_INST | DONE!

Line 10 – Patient Insurance
Enter patient insurance received for appropriate treatment program modes of service.

Line 11 – Regular and Enhanced Short-Doyle/Medi-Cal (FFP Only)
No entry. SD/MC and enhanced SD/MC net reimbursement (FFP portion only) are included on this line. Column A (Administration) comes from MH 1979, Column J, Line 6. Column B (Utilization Review) is the result of MH 1979, Column J, Lines 14 plus 15. Column C (Mode 05 – Hospital Inpatient) is the result of MH 1979, Column B, sum of Line 16 x .50, plus Line 16A x .50, plus Line 17 x .65, plus Line 17A x .65, plus Line 18 x 1.00, minus MH 1979, Column B, Line 20 x .25. Columns D (Mode 05 – Other 24 Hour Services), E (Mode 10 – Day Services) and F (Mode 15 – Outpatient Services) are calculated using data from MH 1968, Columns F (Mode 05- Other 24 Hour Services), G (Mode 10 – Day Services), and H plus J (Mode 15 – Outpatient Services, Programs 1 and 2), Line 11 minus Line 28, x .50, plus Line 11A minus Line 28A, x .50, plus Line 16 minus Line 29, x .65, plus Line 16A, x .65, plus Line 22 minus Line 30, x 1.0 minus the sum of Lines 38, 38A and 39 x .25. Column H (Mode 55 – MAA) is calculated using MH 1979, Column J, sum of Lines 11, 12 and 13.

Line 12 – Healthy Families – Federal Share
No entry. Column A (Administration) comes from MH 1979, Column J, Line 10. Column C (Mode 05 – Hospital Inpatient) is the result of MH 1979, Column B, Line 24 x .65, plus Line 24A x .65, minus the product of .25 x Line 26. Columns D (Mode 05 – Other 24 Hour Services), E (Mode 10 – Day Services) and F (Mode 15 – Outpatient Services) are calculated using data from MH 1968, Columns F (Mode 05 – Other 24 Hour Services), G (Mode 10 – Day Services) and H plus J (Mode 15 – Outpatient Services, Programs 1 and 2), Line 37 x .65, plus Line 37A x .65, minus .25 x sum of Lines 40 plus 40A.

Line 13 – Medicare – Federal Share
Enter Medicare revenue accrued/received for appropriate treatment program modes of service.

Line 14 – Conservator Administrative Fees
Enter conservator administration fees received in Column I, Line 14.

Line 15 – State General Fund – State Share
Enter State share of State General Fund (SGF) (90 percent for large counties) in Columns A through I. These are primarily categorical funds allocated by DMH to the counties for FY 2005-2006. Community Services – Other Treatment for Mental Health Managed Care should not be included on this line. Total amount should equal MH 1940, Column A, Lines 9, 10, 11 and 12.

Line 16 – State General Fund – County Match
Enter county share (10 percent for large counties) of cost to match State General Fund in Columns A through I, if applicable.

Line 17 – State General Fund – Managed Care – Outpatient Mental Health Services
Enter expenditures by modes of service for Outpatient Mental Health Services funded by FY 2005-2006 SGF – Managed Care allocation. Total amount should equal MH 1994, Lines 8 and 9 and MH 1940, Line 13, Column A.

Line 18 – FY 2004-2005 Rollover – Managed Care – Outpatient Mental Health Services
Enter expenditures for Outpatient Mental Health Services by modes of service, funded by rollover from FY 2004-2005 SGF – Managed Care allocation. The amount should equal MH 1994, Line 2B, amount expended on Outpatient Mental Health Services. Line 2A is inpatient hospital expenditures paid from the contingency reserves, while Line 2B is outpatient expenditures paid also from the contingency reserves.

Line 19 – EPSDT SD/MC – State Share Estimate
Enter estimated SGF of Early and Periodic Screening, Diagnosis and Treatment (EPSDT) SD/MC. Estimated amount should be based upon anticipated EPSDT expenditures and may or may not be different than EPSDT SGF Interim Funding the County received as an advance. EPSDT amount should be reflected on MH 1940, Line 16.

Line 20A – FY 2004-2005 SGF Rollover
Enter by mode of service, categorical funds SGF rolled over from the previous fiscal year. **Note:** Report county match for rollover that requires county share.

Line 20B – Other Revenues
Enter here all other revenues received and not reported on Lines 4 through 19.

Line 21 – Realignment Funds/Maintenance of Effort
Enter amount expended per realignment funding and county Maintenance of Effort (MOE) obligations pursuant to Welfare and Institutions Code § 17608.05 for each mode of service. Include realignment funds used to match FFP under the Short-Doyle/Medi-Cal program. Exclude realignment funding for State Hospitals and county match for SGF allocated by State Department of Mental Health.

Line 22 – Prior Years-MHSA
No entry. Field Shaded for FY 2005-2006.

Line 23 – MHSA
Enter amount expended per Mental Health Services Act (MHSA) funding, including MHSA funds used to match FFP under the Short-Doyle/Medi-Cal program. This amount should equal MH 1995, Line 7.

Line 24 – County Overmatch
Enter county overmatch funds the county contributes over the percentage amounts prescribed by law.

Line 25 – CalWORKS
Enter the county CalWORKS funds used for mental health services.

Line 26 – Total Funding Sources
No entry. This line sums Lines 8 through 25 for Columns A through I. Amount in Column J, Line 25, should equal amount in Column J, Line 3. Any difference between the two amounts should be corrected before submitting the cost report.

No text this page.

Summary Forms for Counties ONLY

This section details the following forms and their requirements for Summary County Cost Reporting ONLY.

MH 1900_INFO_SUM	Information Sheet (Sample in Appendix D)
MH 1908	Supplemental State Resource Data Report final amounts for State Categorical Funds from "Final Allocation" Letter
MH 1909	Supplemental Cost Report Data by Program Category
MH 1909_SUM	Supplemental Cost Report Data by Program Category (Sample in Appendix D)
MH 1912	Supplemental Cost Report Data for Special Education Program
MH 1968_SUM	Determination of SD/MC Direct Service and MAA Reimbursement (Sample in Appendix D)
MH 1979_SUM	Summary SD/MC Preliminary Desk Settlement (Sample in Appendix D)
MH 1992_SUM	Summary Funding Sources (Sample in Appendix D)
MH 1994	Report of Mental Health Managed Care Allocation and Expenditures
MH 1995	Report of Mental Health Services Act (MHSA) Distribution and Expenditures
MH 1940 and Certification Page	Year End Cost Report Summary
MH 1979_1992_RECON	Reconciliation of MH 1979 and MH 1992 for FFP Accuracy (Sample in Appendix D)
MH_EPSDT	EPSDT Costs (Sample in Appendix D)
MHINOUT	Inpatient/Outpatient Summary (Sample in Appendix D)
MH 1992DETAIL	MH 1992 Detail (Sample in Appendix D)

MH 1908

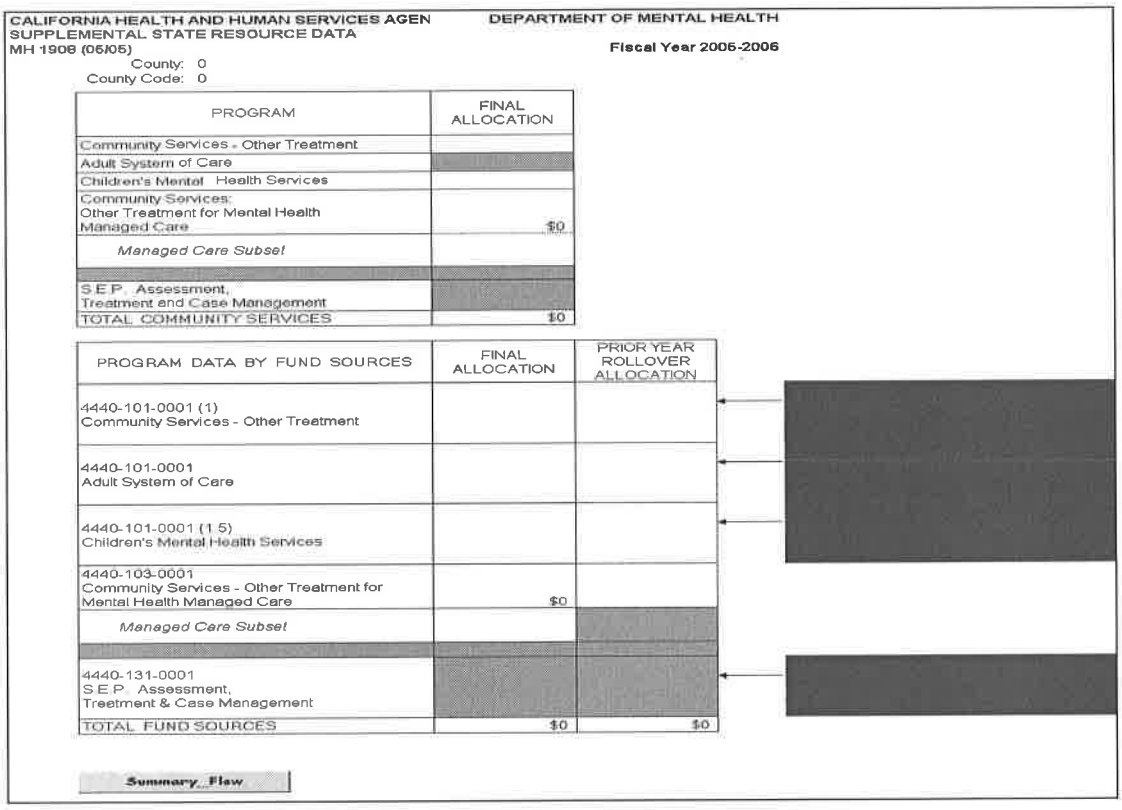
Supplemental State Resource Data – Preliminary Worksheet to the MH 1909s

The purpose of the MH 1908 Supplemental State Resource Data worksheet is to segregate funding sources according to fund classification. The data collected and analyzed here will be used to populate each categorical funding on the MH 1909's.

First Table – Program and Final Allocation
Enter county's allocation amount for budget category from the county's Final Allocation Worksheet.

Second Table – Program Data by Fund Sources, Final Allocation and Prior Year Rollover Allocation
The first column is "Final Allocation". This column is automatically populated based on the information in the first table.

The second column is "Prior Year Rollover Allocation". Enter any rollover allocations from FY 2004-2005 by fund source.



CALIFORNIA HEALTH AND HUMAN SERVICES AGEN
SUPPLEMENTAL STATE RESOURCE DATA
MH 1908 (05/05)
County: 0
County Code: 0

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2005-2006

PROGRAM	FINAL ALLOCATION
Community Services - Other Treatment	
Adult System of Care	
Children's Mental Health Services	
Community Services: Other Treatment for Mental Health Managed Care	$0
Managed Care Subset	
S.E.P. Assessment, Treatment and Case Management	
TOTAL COMMUNITY SERVICES	$0

PROGRAM DATA BY FUND SOURCES	FINAL ALLOCATION	PRIOR YEAR ROLLOVER ALLOCATION
4440-101-0001 (1) Community Services - Other Treatment		
4440-101-0001 Adult System of Care		
4440-101-0001 (1.5) Children's Mental Health Services		
4440-103-0001 Community Services - Other Treatment for Mental Health Managed Care	$0	
Managed Care Subset		
4440-131-0001 S.E.P. Assessment, Treatment & Case Management		
TOTAL FUND SOURCES	$0	$0

Summary_Flow

COMMENT BOXES TO THE RIGHT OF THE SECOND TABLE

The comment box is designed to be your navigator in the process of completing the MH 1909 forms. If you enter data in the first table, the comment box will prompt and identify the form or forms for you to complete. On the second table, if you entered data on the rollover Column, you will be prompted to complete the identified MH 1909 form.

Community Services – Other Treatment:
Cost Report FYMH 1909_CSRV
Rollover FYMH 1909_CSRV_ROLL

Adult Systems of Care:
Cost Report FYMH 1909_ASOC
Rollover FYMH 1909_ASOC_ROLL

Children's Mental Health Services:
Cost Report FYMH 1909_CSOC
Rollover FYMH 1909_CSOC_ROLL

MH 1909

Supplemental Cost Report Data by Program Category

The objective of MH 1909 is to identify State General Fund (SGF) allocation and expenditures for specified budget item and program category funds. A separate MH 1909 is to be prepared for each program category fund and each program category funds rolled over from the previous fiscal year. Rollover expenditures are not current year Categorical Funds Allocation and should not be included in the Funding Sources portion of MH 1940.

Lines 1, 2, 3 – County Name, FY, Submission Date
No entry. The information is pulled from MH 1900_INFO_SUM.

Lines 4 and 5 – Budget Category, Budget Item Number
No entry. The information is hard coded to the individual worksheets.

Line 6 – SGF Allocation
No entry. This amount is pulled from MH 1908 from the second table and the Final Allocation Column.

Column A – Legal Entity Name
No entry. Each legal entity supported by appropriate Budget Program Category being reported. The legal entity name will be pulled from the MH 1900 Information Sheet the moment the legal entity number is entered.

Column B – Legal Entity Number
Enter five-digit number as assigned to Legal Entity.

Column C – Mode of Service
Enter two-digit code for appropriate Mode of Service.

Column D – Service Function
Enter two-digit code for appropriate Service Function.

Column E – Units of Service
Enter the Units of Service.

Column F – State Share of Net Cost
For each legal entity entry, enter the amount of allocated SGF expended on specified Budget Program Category, excluding amounts used as state match to FFP, which are included in Column G.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA BY PROGRAM CATEGORY
MH 1909_CSOC (05/05)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2005-2006

Add Line

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
0	2005-2006	
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT
Children's Mental Health Services	4440-101-0001 (1.5)	

A	B	C	D	E	F	G	H	J	K
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Units of Service	State Share of Net Cost	Medi-Cal/ State Share	State General Fund Total	Medi-Cal FFP Share	Other Fund Sources
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
							$		
8) TOTAL STATE GENERAL FUNDS					$	$	$		
9) ADDITIONAL FUNDS								$	$

Footnotes:

Column G – Medi-Cal/State Share
For each legal entity entry, enter the amount of SGF used as state match to the Short-Doyle/Medi-Cal FFP generated by the specified Budget Program Category services.

Column H – State General Fund Total
No entry. This is the sum of Columns F and G. This amount should not exceed total SGF allocated for specified Budget Program Category on Final Allocation Worksheet.

Column I – No County Matching Funds for FY 2005-2006
There is no county share of cost requirement to match SGF for counties with populations over 125,000 for FY 2005-2006.

Column J – Medi-Cal/FFP Share
Enter the amount of Short-Doyle/Medi-Cal FFP (match) generated by Budget Program Category services specified in Column G ***plus*** additional FFP share matched by other funds in Column K. Entry on Column J must also be reported on MH 1940, Column B.

Column K – Other Fund Sources
Enter expenditures above the allocated SGF used to provide identified Budget Program Category services. This column should also include non-state general funds used to match FFP. However, for CSOC/EPSDT funds, this column can be above allocated SGF even if total allocated fund has not been expended. Please add an explanation line if above the allocated SGF amount. Other funds, such as the IDEA fund, should be reported in this column.

MH 1912

Supplemental Cost Report Data for Special Education Program (SEP)

The objective of MH 1912 is to identify total SEP costs, regardless of funding source. The MH 1912 SEP will be used for reporting total program costs associated with the SEP mandate to the California Legislature and the California Department of Education (CDE). Additionally, for those counties submitting SB 90 Claims for this program, the MH 1912 SEP will be the supporting documentation for that claim.

Lines 1, 2, 3 – County Name, FY, Submission Date
No entry. The information is pulled from MH 1900_INFO_SUM.

Lines 4 and 5 – Budget Category, Budget Item Number
No entry. No information required at this time.

Line 6 – SGF Allocation
No entry. No information required at this time.

Column A – Legal Entity Name
No entry. This field is automatically populated when the Legal Entity Number is identified in Column B.

Column B – Legal Entity Number
Enter the five-digit number assigned to the legal entity, regardless of funding source.

Column C – Mode of Service
Enter the two-digit code for the appropriate Mode of Service.

Column D – Service Function
Enter the two-digit code for the appropriate Service Function.

Columns E through G – Units of Service
Units of Service are for services associated with the AB 3632 SEP program, regardless of funding source. AB 3632 services are only those services on the Individualized Education Plan (IEP). Any other service provided to an AB 3632 eligible child should not be included on the MH 1912 SEP. AB 3632 services begin with the mental health assessment after referral from the Local Education Agency pursuant to the IEP. Any pre-referral services are not considered AB 3632 services and should not be reported on the MH 1912 SEP. The total units of service should match the total units of service reported to CSI and identified as being part of an IEP for SEP.

For Medi-Cal legal entities, the total units of service should match the SD/MC approved units of service provided to SEP clients.

Column E – Medi-Cal Units of Service
Enter the Medi-Cal Units of Service for the mode and service function for AB 3632 services.

Column F – Non-Medi-Cal Units of Service
Enter the Non-Medi-Cal Units of Service for the mode and service function for AB 3632 services.

Column G – Total Units of Service
No entry. This is the sum of Medi-Cal Units of Service (Column E) and Non-Medi-Cal Units of Service (Column F). Column G is the Total Units of Service associated with the provision of AB 3632 SEP, regardless of funding source.

Column H –Reimbursement Rate and Cost Per Unit
Enter on separate lines the reimbursement rate for Medi-Cal units used to determine FFP, and the cost per unit for Non-Medi-Cal units by mode and service function from the appropriate MH 1966, Lines 4 through 7.

Column I – Medi-Cal Costs – Total
No entry. This is the sum of Medi-Cal Units of Service (Column E) multiplied by Cost Per Unit (Column H).

Column J – Medi-Cal Costs – FFP
Enter the Medi-Cal FFP Costs for AB 3632 services for each legal entity and service function by multiplying the Total Medi-Cal Costs (Column I) by the FFP sharing ratio. This automatically populates the MH 1940, Line 12, Column B.

Column K – Medi-Cal Costs – County EPSDT Baseline
Enter the estimated county EPSDT baseline funds to be used as match for the FFP in Column J. This represents the amount of county EPSDT baseline funding related to AB 3632 services provided to Medi-Cal beneficiaries.

Column L – Medi-Cal Costs – EPSDT County Match for Growth
Enter the estimated EPSDT county matching funds for the growth in EPSDT State General Funds. This represents the amount of the required ten percent county match to growth in EPSDT SGF for AB 3632 services provided to Medi-Cal beneficiaries.

Column M – Medi-Cal Costs – EPSDT State General Funds
No entry. This is automatically populated from Medi-Cal Costs – Total (Column I) less the sum of Medi-Cal Costs – FFP (Column J), Medi-Cal Costs – EPSDT Baseline (Column K), and Medi-Cal Costs – EPSDT County Match for Growth (Column L). This represents the amount of EPSDT SGF for AB 3632 services provided to Medi-Cal beneficiaries.

Column N – Non-Medi-Cal Costs – Total
No entry. This is the sum of Non-Medi-Cal Units of Service (Column F) multiplied by the Cost Per Unit (Column H).

Column O – Non-Medi-Cal Costs – County Matching Funds
Since there is no DMH allocation for SEP in FY 2005-06, there is no match requirement for SEP. However, if county general funds are used to support the SEP program, enter the amount of County General Funds used. Document this in the 'Footnote' section, if this amount is included in the SB 90 claim.

Column P – Non-Medi-Cal Costs – State General Funds
Enter the amount of SGF used to support SEP Non-Medi-Cal Units of Service.

Column Q – Non-Medi-Cal Costs – Other Fund Sources
No entry. This is automatically calculated as the difference between the Total Non-Medi-Cal Costs (Column N) and the funding identified in Non-Medi-Cal Costs – County Matching Funds (Column O) and Non-Medi-Cal Costs – SGF (Column P). This should represent any other funds used to provide service for this program, such as County Office of Education/Special Education Local Plan Areas, realignment funds, patient fees, or any other fund source not identified in any of the other columns. A total amount for each fund source is to be provided in the 'Footnotes' section.

Column R – Total SEP Program Costs
No entry. This is automatically calculated as the Total Units of Service (Column G) multiplied by the Cost per Unit (Column H). This amount should also equal the sum of Total Medi-Cal Cost (Column I) and Non-Medi-Cal Cost (Column N).

NOTE: If other categorical program funds were used to support SEP costs, an explanation in the 'Footnotes' section is required. A copy of the County SB 90 claim for SEP is to be provided to confirm that total costs are included in both documents. Documentation in the 'Footnote' section is required if no County SB 90 claim is filed for SEP.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1912 (05/06)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2005-2006

Add Line

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED	
0	2005-2006		
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Reimburse Rate / Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
8) TOTAL								$	$	$	$	$	$	$	$	$	$
9) TOTAL STATE GENERAL FUNDS												$			$		$

Footnotes:

MH 1994

Report of Mental Health Managed Care Allocation and Expenditures

The purpose of this form is to allow each county legal entity to report expenditures for Managed Care State General Fund (SGF) allocation (4440-103-0001: Community Services – Outpatient Mental Health Services for Mental Health Managed Care).

FY 2004-2005 Rollover – Column A:
Line 1, FY 2004-2005 SGF Mental Health Contingency Reserve
No entry. This amount automatically populated from the MH 1908 Supplemental State Resource Data sheet (Column E, Row 20). This amount represents Managed Care SGF for FY 2004-2005 not spent during that fiscal year and reserved for FY 2005-2006. (This line should be the same as FY 2004-2005 Cost Report, MH 1994, Line 10.)

Line 2a, FY 2004-2005 Contingency Reserve Expenditures for Inpatient Expenditures in FY 2005-2006
Enter FY 2004-2005 Managed Care Contingency Reserve SGF Inpatient expended during FY 2005-2006.

Line 2b, FY 2004-2005 Contingency Reserve Expenditures for Outpatient Expenditures in FY 2005-2006.
Enter FY 2004-2005 Managed Care Contingency Reserve SGF Outpatient expended during FY 2005-2006.

Line 3, SGF Mental Health Contingency Reserve
No entry. Line 1 minus Line 2.

FY 2005-2006 Allocation – Column A:
Line 4, SGF Managed Care Allocation
No entry. This line is automatically populated from MH 1908 Supplemental State Resource Data sheet, 4440-103-0001 "Community Services – Outpatient Mental Health Services for Mental Health Managed Care".

Line 5, SGF Mental Health Contingency Reserve Rollover Expenditures
No entry. This line picks up from Line 3.

Line 6, FFS/MC Expenditures Acute Inpatient Hospital Days
Enter SGF portion of FFS/MC expenditures for Acute Psychiatric Inpatient Hospital days.

Line 7, FFS/MC Expenditures Inpatient Hospital Administrative Days
Enter SGF portion of FFS/MC expenditures for Inpatient Hospital Administrative days.

Line 8, FFS/MC Expenditures Outpatient Mental Health Services
Enter the expenditures for Managed Care SGF allocation used to match FFS/MC expended for Outpatient Mental Health Services.

Line 9, State General Fund Expenditures Other Mental Health Services
Enter the portion of FY 2005-2006 Managed Care SGF allocation used to fund Other Mental Health Services expenditures.

Line 10, State General Fund Mental Health Contingency Reserve
Enter portion of FY 2005-2006 Managed Care SGF allocation that was not expended during the FY 2005-2006 and is held as contingency reserve to be rolled over for expenditure during FY 2006-2007.

Line 11, Unexpended/Uncommitted State General Fund Balance
No entry. This line sums Lines 4 through 9. The amount listed on this line is the amount that the county identifies as unexpended during FY 2005-2006 and does not intend to rollover into FY 2006-2007.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY **DEPARTMENT OF MENTAL HEALTH**

REPORT OF MENTAL HEALTH MANAGED CARE ALLOCATION AND EXPENDITURES
MH 1994 (05/05)

Fiscal Year 2005-2006

COUNTY OF: 0
COUNTY CODE: 0
DATE COMPLETED:

		A State General Fund
	FY 2004-2005 Rollover	
1)	FY 2004-2005 SGF Mental Health Contingency Reserve	0
2a)	Less FY 2004-2005 Contingency Reserve Expenditures for Inpatient Hospital Services in FY 2005-2006	
2b)	Less FY 2004-2005 Contingency Reserve Expenditures for Outpatient Mental Health Services in FY 2005-2006	
3)	Total SGF Mental Health Contingency Reserve	0
	FY 2005-2006 Allocation	
4)	FY 2005-2006 SGF Managed Care Allocation	0
5)	Plus FY 2004-2005 SGF Mental Health Contingency Reserve Rollover Expenditures (Line 3)	0
6)	Less FY 2005-2006 FFS/MC Expenditures Acute Inpatient Hospital Days	
7)	Less FY 2005-2006 FFS/MC Expenditures Inpatient Hospital Administrative Days	
8)	Less FY 2005-2006 FFS/MC Expenditures Outpatient Mental Health Services	
9)	Less Other FY 2005-2006 State General Fund Expenditures Other Mental Health Services	
10)	Less FY 2005-2006 State General Fund Mental Health Contingency Reserve	
11)	Total FY 2005-2006 Unexpended/Uncommitted State General Fund Balance	0

Summary_Flow

MH 1995

Report of Mental Health Services Act (MHSA) Distribution and Expenditures

The purpose of this form is to allow each county legal entity to report expenditures for MHSA distribution.

Prior Years Distribution – Column A:
Line 1, Prior Years Unexpended Mental Health Services Act Balance
Enter the distribution amount balance received for the Mental Health Services Act for FY 2004-2005.

Line 2, Prior Years Mental Health Services Act Expenditures
No Entry. *(Field Shaded for FY 2005-2006)*

Line 3, Prior Years Unexpended Mental Health Services Act Balance
No entry. This line sums Lines 1 and 2. The amount listed on this line is the amount that the county identifies as unexpended Mental Health Services Act Balance.

FY 2005-2006 Distribution – Column A:
Line 4, FY 2005-2006 Mental Health Services Act Distribution
Enter the distribution amount received for the Mental Health Services Act for FY 2005-2006.

Line 5, FY 2005-2006 Interest Earned on Mental Health Services Act
Enter Interest earned on Mental Health Services Act Distribution for the FY 2005-2006.

Line 6, FY 2005-2006 Mental Health Services Act Balance
No entry. This line picks up from Line 3.

Line 7, FY 2005-2006 Mental Health Services Act Expenditures
Enter Mental Health Services Act expenditures in FY 2005-2006.

Line 8, FY 2005-2006 Unexpended Mental Health Services Act
No entry. The amount listed on this line is the amount that the county identifies as unexpended Mental Health Services Act during FY 2005-2006.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY — DEPARTMENT OF MENTAL HEALTH

REPORT OF MENTAL HEALTH SERVICES ACT (MHSA)
DISTRIBUTION AND EXPENDITURES
MH 1995 (07/06) — **Fiscal Year 2005-2006**

COUNTY OF: 0
COUNTY CODE: 0
DATE COMPLETED:

Prior Years Balance		A
1)	Prior Years Mental Health Services Act Balance	
2)	Less Prior Years Mental Health Services Act Expenditures	
3)	*Total* *Prior Years Unexpended Mental Health Services Act Balance*	$

FY 2005-2006 Distribution		
4)	FY 2005-2006 Mental Health Services Act Distribution	
5)	Plus: Interest Earned on Mental Health Services Act FY 2005-2006	
6)	Plus: Prior Years Unexpended Mental Health Services Act Balance (Line 3)	$
7)	Less FY 2005-2006 Mental Health Services Act Expenditures	
8)	Total FY 2005-2006 Unexpended Mental Health Services Act	$

4) Enter current year Mental Health Services Act Distribution.
5) Enter Interest Earned on Mental Health Services Act Distribution through FY 2005-2006.
6) No entry, this line is picked up from line 3 above.
7) Enter the amount of Mental Health Services Act expenditures for the current year.
8) Unexpended Mental Health Services Act to be used for future periods.

Summary_Flow

MH 1940

Year End Cost Report

The purpose of this form is to allow each county's local mental health agency to report countywide mental health expenditures and revenues. This form is a summary of cost reports from all legal entities within the county, and information reported is certified by the county's local mental health director and county's auditor-controller as being true and correct. Information on this form is considered local mental health agency's claim for reimbursement and serves as the basis for year-end cost settlement with the State Department of Mental Health.

Column A, Line 1
No entry. Total mental health expenditures and revenues except Medi-Cal, i.e., MH 1992, Column J, Line 3 minus sum of: (a) FFP (MH 1979, Column J, Line 23 plus Line 27); (b) match for FFP (calculated from MH 1979); and (c) MH 1968, Columns E and K, Lines 28, 28A, 29, 30 and 31, for all legal entities.

Column B, Line 1
No entry. Total Medi-Cal related dollars, i.e., sum of: (a) FFP (MH 1979, Column J, Line 23 plus Line 27); (b) match for FFP (calculated from MH 1979); and (c) MH 1968, Columns E and K, Lines 28, 28A, 29, 30 and 31, for all legal entities.

Column C, Line 1
No entry. Sum of Columns A and B, Line 1. This amount should equal total of MH 1992, Line 3, for all legal entities.

Column A, Line 2
No entry. All funding sources except SD/MC (FFP and State Match), SD/MC-related patient and other payor revenues, and SGF (State and County share and Mental Health Managed Care) for all legal entities, plus any categorical funds used as a match for FFP, i.e., MH 1992, Column J, Line 3 minus Lines 11, 12, 15, 16 and 17 minus match for FFP, calculated from MH 1979, minus MH 1968, Columns E and K, Lines 28, 28A, 29, 30 and 31, all legal entities, plus amount on MH 1909, Column G, Line 8.

Note: If categorical funds (e.g. SEP) were used as a match for FFP amount reflected on MH 1909, Column G, Line 8 is added as part of the calculation for this line.

Column B, Line 2
No entry. Match for FFP plus patient and other payor revenues, i.e., sum of: (a) match for FFP calculated from MH 1979 (shown on list of Information worksheet), and (b) MH 1968, Columns E and K, Lines 28, 28A, 29, 30 and 31, for all legal entities.

Column C, Line 2
No entry. Sum of Columns A and B, Line 2.

Column A, Line 3
No entry. Subtracts Column A, Line 2 from Column A, Line 1.

Column B, Line 3
No entry. Subtracts Column B, Line 2, from Column B, Line 1.

Column C, Line 3
No entry. Sum of Columns A and B, Line 3 or subtraction of Column C, Line 2 from Column C, Line 1.

Column A, Line 4
No entry. County share from MH 1909 Summary.

Column C, Line 4
No entry. Column A, Line 4.

Column A, Line 5
No entry. Subtracts Column A, Line 4 from Column A, Line 3.

Column B, Line 5
No entry. This line is populated from Column B, Line 3. This amount should equal MH 1992, Column J, Line 11 and 12, for all legal entities.

Column C, Line 5
No entry. Subtracts Column C, Line 4 from Column C, Line 3 or sum of Columns A and B, Line 5.

Column A, Line 6
No entry. SGF used as FFP match (from MH 1909 Summary).

Column C, Line 6
No entry. This line is populated from Column A, Line 6.

Column A, Line 7
No entry. Sum of Column A, Line 5 plus Line 6.

Column B, Line 7
No entry. This line is populated from Column B, Line 5. Amount should equal MH 1992, Column J, Lines 11 and 12, for all legal entities.

Column C, Line 7
No entry. Sum of Columns A and B, Line 7 or Column C, Line 5 plus Column C, Line 6.

NOTE – Instructions for Lines 9 through 13: Source documents for these figures are FY 2005-2006 Final Allocation Worksheet; MH 1909 Funding Source Summary; MH 1912 Supplemental Cost Report Data for Special Education Program; MH 1994 Report of Mental Health Managed Care Allocation and Expenditures for FY 2005-2006.

Column A, Line 8
No entry.

Column A, Lines 9 through 11
No entry. Automatically references total SGF expended for each funding source up to the allocated amount from Column H, Line 8.

Column A, Line 12
No entry. This line will be zero.

Column A, Line 13
No entry. Automatically references amount of FY 2005-2006 Community Services – Managed Care allocation spent on "Outpatient Mental Health Services" from MH 1994, Column A, Line 8.

Column B, Line 8
Enter other FFP funds not matched by SGF identified in Lines 9 through 12, Column A.

Column B, Lines 9 through 12
No entry. For each identified Budget Act Line Item Program expenditure (Lines 9 through 12), total FFP matched in part by the SGF in Column A automatically references the appropriate Column cell from MH 1909 and MH 1912 for SEP. The FFP difference between total FFP in Line 7, Column B and the aggregate of Lines 9 through 12 is entered in Line 8, Other Funds.

Column B, Line 13
Justification is required for entry on this line.

Columns A, Line 14
No entry. Amount must equal Column A, Line 7.

Columns B, Line 14
No entry. Amount must equal Column B, Line 7.

Columns A and C, Line 15
No entry. Amount is FY 2005-2006 Community Services – Managed Care allocation spent on Fee-For-Service/Medi-Cal (FFS/MC) Hospital Inpatient Services (i.e., MH 1994, Column A, sum of Lines 6 and 7).

Columns A and C, Line 16
No entry. FY 2005-2006 EPSDT SD/MC – State Share estimate from MH 1992, Column J, Line 19, for all legal entities.

Column C, Lines 8 through 16
No entry. Sum of Columns A and B.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
YEAR-END COST REPORT
MH 1940 (05/05)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2005-2006

COUNTY OF: 0
COUNTY CODE: 0

FISCAL YEAR ENDING
JUNE 30, 2006

ADDRESS: 0
0
0

PREPARED BY: 0 PHONE: 0 Date Completed:

NOTE: AMOUNTS SHOULD BE WHOLE DOLLARS	A STATE GENERAL FUND	B M/C & HF/FED SHARE	C TOTAL	
1. TOTAL EXPENDITURE	$ 0	$ 0	$ 0	OK
2. LESS: REVENUE	(0)	(0)	(0)	
3. SUBTOTAL	0	0	0	
4. LESS: COUNTY SHARE (PER MH 1909)	(0)		(0)	
5. SUBTOTAL NET COUNTY COSTS SUBJECT TO REIMBURSEMENT	0	0	0	OK
6. PLUS: SOF USED AS FFP MATCH (INCLUDED IN LINE 2, COL.2)	0		0	
7. TOTAL NET COUNTY COSTS SUBJECT TO REIMBURSEMENT	$ 0	$ 0	$ 0	
FUNDING SOURCES: 4440-				
8. OTHER FUNDS	0	0	$ 0	
9. 101-0001 (1) COMMUNITY SERVICES - OTHER TREATMENT	0	0	$ 0	
10. 101-0001 ADULT SYSTEM OF CARE	0	0	0	
11. 101-0001 (1.5) CHILDREN'S MENTAL HEALTH SERVICES	0	0	0	
12. 131-0001 SPECIAL EDUCATION PUPILS	0	0	0	
13. 103-0001 COMMUNITY SERVICES - OUTPATIENT FOR MENTAL HEALTH MANAGED CARE	0	0	0	
14. GRAND TOTAL, ALL SOURCES (Must Agree with Line 7)	$ 0	$ 0	$ 0	
15. 103-0001 COMMUNITY SERVICES - INPATIENT FOR MENTAL HEALTH MANAGED CARE	$ 0		$ 0	
16. EPSDT SD/MC - STATE SHARE ESTIMATE	$ 0		$ 0	
Summary_Flow	OK	OK	OK	

No text this page.

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-6
Sample Letter of Certification
Provided by Each Legal Entity
with The Submission of Its Cost Report

COUNTY OF LOS ANGELES – DEPARTMENT OF MENTAL HEALTH
FISCAL SERVICES BUREAU

Cost Report Letter of Certification

The annual cost report serves as the year-end reimbursement claim for services and activities rendered under the terms and conditions of the Mental Health Services contract. It must be based on the most complete and accurate financial and service statistical data available and is subject to audit at the Federal, State, and County levels to validate compliance with all relevant laws, regulations, procedures, contract authorizations, and policies. Acknowledging the above concepts and issues, the following statement certifies the accuracy and completeness of the data provided:

I hereby certify, under penalty of perjury, that I am the official responsible for the administration of Community Mental Health Services in and for the claimant, that I have not violated any of the provisions of Section 1090 through 1096 of the Government Code or the Welfare and Institutions Code; that the amount for which reimbursement is claimed herein is in accordance with this agency's contract with the Los Angeles County Department of Mental Health and that to the best of my knowledge and belief this claim is in all respects true, correct, and in accordance with the law.

_____

Legal Entity Name:

_____

Responsible Official Signature

_____ _____

Responsible Official Printed Name Title

_____ _____

Printed Name of Key Contact Phone Number for Key Contact

_____ _____

Fax Number for Key Contact Date

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-7
Legal Entity Agencies Omitted from Fourth Generation Data Set with Gross Costs
Fiscal Year 2003-04

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Legal Entity Agencies Omitted From Fourth Generation Data Set
FY 2003-04

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Rate	Gross Costs
Aspen Health Services	00519	10	89	613	121.21	74,302
Aspen Health Services	00519	15	03	8,436	1.43	12,063
Aspen Health Services	00519	15	12	447	1.88	840
Aspen Health Services	00519	15	41	3,535	1.88	6,646
Associated League of Mexican-Americans	00173	15	03	2,107	1.48	3,118
Associated League of Mexican-Americans	00173	15	12	640	1.93	1,235
Associated League of Mexican-Americans	00173	15	41	16,500	1.93	31,845
Bienvendios Children's Center	00860	15	41	75	1.54	116
ChildNet Youth & Family Services	00783	10	99	160	105.00	16,800
ChildNet Youth & Family Services	00783	15	03	9,323	1.83	17,061
ChildNet Youth & Family Services	00783	15	12	4,345	2.09	9,081
ChildNet Youth & Family Services	00783	15	41	26,965	2.09	56,357
ChildNet Youth & Family Services	00783	15	54	560	2.09	1,170
Children's Bureau	00668	15	03	93	1.88	175
Children's Institute International	00591	15	03	1,270	1.74	2,210
Children's Institute International	00591	15	12	6,858	2.25	15,431
Children's Institute International	00591	15	41	15,995	2.25	35,989
Children's Institute International	00591	15	54	609	2.25	1,370
Deveraux Foundation	00472	10	99	577	99.07	57,163
El Centro De Amistad	00185	15	03	3,670	1.78	6,533
El Centro De Amistad	00185	15	12	3,354	2.19	7,345
El Centro De Amistad	00185	15	33	120	2.19	263
El Centro De Amistad	00185	15	41	6,721	2.19	14,719
Five Acres Boys & Girls Aid Society	00647	10	99	99	107.09	10,602
Five Acres Boys & Girls Aid Society	00647	15	12	447	2.02	903
Five Acres Boys & Girls Aid Society	00647	15	33	660	2.02	1,333
Five Acres Boys & Girls Aid Society	00647	15	41	2,563	2.02	5,177
Foothill Family Service	00724	15	03	350	1.49	522
Foothill Family Service	00724	15	12	23,840	1.76	41,958
Foothill Family Service	00724	15	33	707	1.76	1,244
Foothill Family Service	00724	15	41	118,359	1.76	208,312
Foothill Family Service	00724	15	54	909	1.76	1,600
Gateways Hospital	00190	15	03	1,472	1.10	1,619
Gateways Hospital	00190	15	12	1,799	1.59	2,860
Gateways Hospital	00190	15	33	1,908	1.59	3,034
Gateways Hospital	00190	15	41	10,627	1.59	16,897
Hamburger Home Inc.	00174	10	99	77	100.90	7,769
Hamburger Home Inc.	00174	15	03	7,209	1.41	10,165
Hamburger Home Inc.	00174	15	12	2,465	1.86	4,585
Hamburger Home Inc.	00174	15	41	21,760	1.86	40,474
Hillsides	00321	10	99	850	87.54	74,409
Hillsides	00321	15	03	3,757	1.30	4,884
Hillsides	00321	15	12	5,953	1.71	10,180
Hillsides	00321	15	33	105	1.71	180
Hillsides	00321	15	41	79,671	1.71	136,237
Hillsides	00321	15	54	1,263	1.71	2,160
Los Angeles Unified 97th Street Mental Health	00315	15	03	850	1.71	1,454
Los Angeles Unified 97th Street Mental Health	00315	15	12	27,968	2.20	61,530
Los Angeles Unified 97th Street Mental Health	00315	15	41	63,610	2.20	139,942

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Legal Entity Agencies Omitted From Fourth Generation Data Set
FY 2003-04

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Rate	Gross Costs
Los Angeles Unified 97th Street Mental Health	00315	15	54	19,322	2.20	42,508
McKinley Children's Center	00971	10	99	2,433	118.94	289,381
New Horizon's Family Center	01170	15	04	41	1.80	74
New Horizon's Family Center	01170	15	10	8	2.15	17
New Horizon's Family Center	01170	15	42	1,097	2.15	2,359
					114.50	0
Pasadena Children's Training Society	00204	10	89	4,067	1.03	4,189
Pasadena Children's Training Society	00204	15	03	25,643	1.97	50,517
Pasadena Children's Training Society	00204	15	12	19,878	1.97	39,160
Pasadena Children's Training Society	00204	15	33	377	1.97	743
Pasadena Children's Training Society	00204	15	41	114,045	1.97	224,669
Pasadena Children's Training Society	00204	15	54	21,233	1.97	41,829
Saint John's Health Center	00217	15	03	10,370	1.83	18,977
Saint John's Health Center	00217	15	12	21,610	2.36	51,000
Saint John's Health Center	00217	15	33	2,695	2.36	6,360
Saint John's Health Center	00217	15	41	52,104	2.36	122,965
Saint John's Health Center	00217	15	54	380	2.36	897
San Fernando Valley CMCH Inc.	00208	10	89	25	170.08	4,252
San Fernando Valley CMCH Inc.	00208	10	99	43	110.26	4,741
San Fernando Valley CMCH Inc.	00208	15	03	9,494	1.52	14,431
San Fernando Valley CMCH Inc.	00208	15	12	13,185	1.96	25,843
San Fernando Valley CMCH Inc.	00208	15	41	61,093	1.96	119,742
San Fernando Valley CMCH Inc.	00208	15	54	20,013	1.96	39,225
San Gabriel Children's Center	00320	10	89	2,621	175.66	460,405
San Gabriel Children's Center	00320	15	03	513	1.75	898
San Gabriel Children's Center	00320	15	12	2,894	2.26	6,540
San Gabriel Children's Center	00320	15	41	30,888	2.26	69,807
San Gabriel Children's Center	00320	15	54	49,897	2.26	112,767
SHEILDS for Families	00558	15	12	1,367	1.26	1,722
SHEILDS for Families	00558	15	41	2,783	1.26	3,507
SHEILDS for Families	00558	15	54	830	1.26	1,046
St. Francis Medical Center	00784	15	03	922	1.83	1,687
St. Francis Medical Center	00784	15	12	300	2.36	708
St. Francis Medical Center	00784	15	41	3,821	2.36	9,018
Starview Adolescent Center	00543	15	03	6,900	1.46	10,074
Starview Adolescent Center	00543	15	12	2,865	1.99	5,701
Starview Adolescent Center	00543	15	41	27,164	1.99	54,056
Total				1,025,172		3,003,675

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-8
Legal Entity Agencies Omitted from Fourth Generation Data Set with Gross Costs
Fiscal Year 2004-05

Los Angeles County
Handicapped and Disabled Students Program
July 1, 2003, through June 30, 2006
Legal Entity Agencies Omitted From Fourth Generation Data Set
FY 2004-05

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Rate	Gross Costs
Associated League of Mexican-Americans	00173	15	03	571	1.52	868
Associated League of Mexican-Americans	00173	15	04	1,391	1.52	2,114
Associated League of Mexican-Americans	00173	15	10	1,079	2.00	2,158
Associated League of Mexican-Americans	00173	15	12	118	2.00	236
Associated League of Mexican-Americans	00173	15	41	1,554	2.00	3,108
Associated League of Mexican-Americans	00173	15	42	8,134	2.00	16,268
Associated League of Mexican-Americans	00173	15	61	309	3.69	1,140
Associated League of Mexican-Americans	00173	15	62	1,805	3.69	6,660
ChildNet Youth & Family Services	00783	10	98	27	106.76	2,883
ChildNet Youth & Family Services	00783	15	03	264	1.64	433
ChildNet Youth & Family Services	00783	15	04	1,279	1.64	2,098
ChildNet Youth & Family Services	00783	15	10	2,115	2.12	4,484
ChildNet Youth & Family Services	00783	15	12	466	2.12	988
ChildNet Youth & Family Services	00783	15	41	3,357	2.12	7,117
ChildNet Youth & Family Services	00783	15	42	19,662	2.12	41,683
ChildNet Youth & Family Services	00783	15	61	154	3.92	604
ChildNet Youth & Family Services	00783	15	62	1,009	3.92	3,955
Children's Institute International	00591	15	04	387	1.83	708
Children's Institute International	00591	15	10	1,300	2.37	3,081
Children's Institute International	00591	15	42	6,443	2.37	15,270
Children's Institute International	00591	15	52	221	2.37	524
Children's Institute International	00591	15	62	155	4.38	679
Deveraux Foundation	00472	10	98	752	97.98	73,681
Deveraux Foundation	00472	15	58	26,725	1.54	41,157
Deveraux Foundation	00472	15	62	811	2.22	1,800
D'Veal Family & Youth Services	00788	10	92	51	69.24	3,531
D'Veal Family & Youth Services	00788	15	04	1,360	1.30	1,768
D'Veal Family & Youth Services	00788	15	10	533	1.73	922
D'Veal Family & Youth Services	00788	15	42	2,787	1.73	4,822
D'Veal Family & Youth Services	00788	15	62	512	3.28	1,679
El Centro De Amistad	00185	15	04	557	1.77	986
El Centro De Amistad	00185	15	10	786	2.38	1,871
El Centro De Amistad	00185	15	42	3,416	2.38	8,130
El Centro De Amistad	00185	15	62	330	4.29	1,416
Foothill Family Service	00724	15	04	1,736	1.50	2,604
Foothill Family Service	00724	15	10	1,606	2.21	3,549
Foothill Family Service	00724	15	12	428	2.21	946
Foothill Family Service	00724	15	34	990	2.21	2,188
Foothill Family Service	00724	15	41	3,317	2.21	7,331
Foothill Family Service	00724	15	42	16,750	2.21	37,018
Foothill Family Service	00724	15	61	253	3.93	994
Foothill Family Service	00724	15	62	1,845	3.93	7,251
Gateways Hospital	00190	15	03	428	1.10	471
Gateways Hospital	00190	15	04	2,163	1.10	2,379
Gateways Hospital	00190	15	10	1,172	1.59	1,863
Gateways Hospital	00190	15	12	225	1.59	358
Gateways Hospital	00190	15	41	1,166	1.59	1,854
Gateways Hospital	00190	15	42	6,219	1.59	9,888
Gateways Hospital	00190	15	52	35	1.59	56
Gateways Hospital	00190	15	61	355	3.00	1,065
Gateways Hospital	00190	15	62	1,205	3.00	3,615
Hamburger Home Inc.	00174	10	98	204	118.13	24,099
Hamburger Home Inc.	00174	10	99	53	118.13	6,261
Hamburger Home Inc.	00174	15	04	2,390	1.82	4,350

Los Angeles County
Handicapped and Disabled Students Program
July 1, 2003, through June 30, 2006
Legal Entity Agencies Omitted From Fourth Generation Data Set
FY 2004-05

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Rate	Gross Costs
Hamburger Home Inc.	00174	15	10	4,370	2.35	10,270
Hamburger Home Inc.	00174	15	42	38,066	2.35	89,455
Hamburger Home Inc.	00174	15	52	10	2.35	24
Hamburger Home Inc.	00174	15	58	680	2.35	1,598
Hamburger Home Inc.	00174	15	61	422	4.34	1,831
Hamburger Home Inc.	00174	15	62	5,923	4.35	25,765
Hamburger Home Inc.	00174	15	77	210	3.49	733
Hillsides	00321	10	99	9	85.93	773
Hillsides	00321	15	04	20,572	1.28	26,332
Hillsides	00321	15	10	101,876	1.68	171,152
Hillsides	00321	15	34	12,562	1.68	21,104
Hillsides	00321	15	41	2,040	1.68	3,427
Hillsides	00321	15	42	982,261	1.68	1,650,198
Hillsides	00321	15	52	14,393	1.68	24,180
Hillsides	00321	15	54	758	1.68	1,273
Hillsides	00321	15	58	130,339	1.68	218,970
Hillsides	00321	15	61	555	3.11	1,726
Hillsides	00321	15	62	5,861	3.11	18,228
Kids First Foundation	01201	15	04	176	1.82	320
Kids First Foundation	01201	15	10	81	2.35	190
Kids First Foundation	01201	15	42	9,290	2.35	21,832
Kids First Foundation	01201	15	52	845	2.35	1,986
Los Angeles Unified 97th Street Mental Health	00315	15	03	5	1.71	9
Los Angeles Unified 97th Street Mental Health	00315	15	04	91	1.71	156
Los Angeles Unified 97th Street Mental Health	00315	15	10	193	2.20	425
Los Angeles Unified 97th Street Mental Health	00315	15	12	425	2.20	935
Los Angeles Unified 97th Street Mental Health	00315	15	34	270	2.20	594
Los Angeles Unified 97th Street Mental Health	00315	15	41	1,260	2.20	2,772
Los Angeles Unified 97th Street Mental Health	00315	15	42	1,135	2.20	2,497
Los Angeles Unified 97th Street Mental Health	00315	15	54	90	2.20	198
Los Angeles Unified 97th Street Mental Health	00315	15	61	240	4.08	979
Los Angeles Unified 97th Street Mental Health	00315	15	62	120	4.08	490
Olive Crest Treatment Centers	00518	10	98	124	82.50	10,230
Olive Crest Treatment Centers	00518	15	04	2,005	1.83	3,669
Olive Crest Treatment Centers	00518	15	42	2,416	2.38	5,750
Olive Crest Treatment Centers	00518	15	52	1,271	2.38	3,025
Olive Crest Treatment Centers	00518	15	62	800	3.03	2,424
Pasadena Children's Training Society	00204	15	03	3,666	1.55	5,682
Pasadena Children's Training Society	00204	15	04	19,044	1.55	29,518
Pasadena Children's Training Society	00204	15	10	6,135	2.00	12,270
Pasadena Children's Training Society	00204	15	12	1,095	2.00	2,190
Pasadena Children's Training Society	00204	15	33	170	2.00	340
Pasadena Children's Training Society	00204	15	41	10,819	2.00	21,638
Pasadena Children's Training Society	00204	15	42	111,078	2.00	222,156
Pasadena Children's Training Society	00204	15	52	88,415	2.00	176,830
Pasadena Children's Training Society	00204	15	54	4,213	2.00	8,426
Pasadena Children's Training Society	00204	15	58	2,713	2.00	5,426
Pasadena Children's Training Society	00204	15	61	1,404	3.70	5,195
Pasadena Children's Training Society	00204	15	62	20,245	3.70	74,907
Personal Involvement Center	01194	15	04	13,440	1.77	23,789
Personal Involvement Center	01194	15	10	5,756	2.29	13,181
Personal Involvement Center	01194	15	34	5,090	2.29	11,656
Personal Involvement Center	01194	15	42	82,450	2.29	188,811
Personal Involvement Center	01194	15	62	4,577	4.23	19,361
Saint John's Health Center	00217	15	03	3,881	1.89	7,335
Saint John's Health Center	00217	15	12	6,859	2.44	16,736

Los Angeles County
Handicapped and Disabled Students Program
July 1, 2003, through June 30, 2006
Legal Entity Agencies Omitted From Fourth Generation Data Set
FY 2004-05

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Rate	Gross Costs
Saint John's Health Center	00217	15	33	2,100	2.44	5,124
Saint John's Health Center	00217	15	41	27,900	2.44	68,076
Saint John's Health Center	00217	15	61	11,752	4.51	53,002
San Fernando Valley CMCH Inc.	00208	15	04	12,822	1.45	18,592
San Fernando Valley CMCH Inc.	00208	15	10	14,553	1.87	27,214
San Fernando Valley CMCH Inc.	00208	15	42	106,427	1.87	199,018
San Fernando Valley CMCH Inc.	00208	15	52	6,091	1.87	11,390
San Fernando Valley CMCH Inc.	00208	15	62	3,338	3.45	11,516
San Fernando Valley CMCH Inc.	00208	15	77	2,176	2.78	6,049
San Gabriel Children's Center	00320	10	89	2,653	165.82	439,920
San Gabriel Children's Center	00320	15	03	120	1.65	198
San Gabriel Children's Center	00320	15	12	5,613	2.13	11,956
San Gabriel Children's Center	00320	15	41	23,317	2.13	49,665
San Gabriel Children's Center	00320	15	54	42,672	2.13	90,891
San Gabriel Children's Center	00320	15	61	6,365	3.95	25,142
SHEILDS for Families	00558	15	04	72	1.09	78
SHEILDS for Families	00558	15	10	96	1.40	134
SHEILDS for Families	00558	15	42	1,167	1.40	1,634
Starview Adolescent Center	00543	10	85	316	171.75	54,273
Starview Adolescent Center	00543	15	04	1,289	1.46	1,882
Starview Adolescent Center	00543	15	10	723	1.99	1,439
Starview Adolescent Center	00543	15	41	5,101	1.99	10,151
Starview Adolescent Center	00543	15	42	16,624	1.99	33,082
Starview Adolescent Center	00543	15	62	335	3.48	1,166
Total				2,159,376		4,669,518

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-9
Legal Entity Agencies Omitted from Fourth Generation Data Set with Gross Costs
Fiscal Year 2005-06

Los Angeles County
Handicapped and Disabled Students Program
July 1, 2003, through June 30, 2006
Legal Entity Agencies Omitted From Fourth Generation Data Set
FY 2005-06

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Rate	Gross Costs
Associated League of Mexican-Americans	00173	15	04	71	1.62	115
Associated League of Mexican-Americans	00173	15	10	643	2.13	1,370
Associated League of Mexican-Americans	00173	15	42	2,146	2.13	4,571
Associated League of Mexican-Americans	00173	15	62	602	3.93	2,366
Children's Bureau	00668	15	04	22	1.63	36
Children's Bureau	00668	15	10	168	2.13	358
Children's Bureau	00668	15	42	1,282	2.13	2,731
Children's Bureau	00668	15	62	130	2.90	377
Children's Institute International	00591	15	04	16	1.95	31
Children's Institute International	00591	15	10	331	2.52	834
Children's Institute International	00591	15	34	194	2.52	489
Children's Institute International	00591	15	42	1,461	2.52	3,682
Children's Institute International	00591	15	62			0
Deveraux Foundation	00472	10	98	225	116.10	26,123
Deveraux Foundation	00472	15	58	9,411	1.83	17,222
Deveraux Foundation	00472	15	62	541	2.63	1,423
D'Veal Family & Youth Services	00788	10	92	4	69.12	276
D'Veal Family & Youth Services	00788	15	04	31	2.14	66
D'Veal Family & Youth Services	00788	15	10			0
D'Veal Family & Youth Services	00788	15	42	661	2.14	1,415
D'Veal Family & Youth Services	00788	15	62			0
Foothill Family Service	00724	15	04	504	1.95	983
Foothill Family Service	00724	15	10	6,691	2.52	16,861
Foothill Family Service	00724	15	42	50,911	2.52	128,296
Foothill Family Service	00724	15	52	1,124	2.52	2,832
Foothill Family Service	00724	15	62	5,315	4.66	24,768
Hamburger Home Inc.	00174	10	98	144	104.48	15,045
Hamburger Home Inc.	00174	15	04	875	1.61	1,409
Hamburger Home Inc.	00174	15	10	2,050	2.08	4,264
Hamburger Home Inc.	00174	15	42	15,295	2.08	31,814
Hamburger Home Inc.	00174	15	52	1,755	2.08	3,650
Hamburger Home Inc.	00174	15	58	3,245	2.08	6,750
Hamburger Home Inc.	00174	15	62	1,522	3.84	5,844
Hillsides	00321	15	10	362	1.81	655
Hillsides	00321	15	42	3,193	1.81	5,779
Hillsides	00321	15	52	245	1.81	443
Hillsides	00321	15	58	462	1.81	836
Pasadena Children's Training Society	00204	15	04	2,736	1.78	4,870
Pasadena Children's Training Society	00204	15	10	2,877	2.30	6,617
Pasadena Children's Training Society	00204	15	34	277	2.30	637
Pasadena Children's Training Society	00204	15	42	26,245	2.30	60,364
Pasadena Children's Training Society	00204	15	52	28,277	2.30	65,037
Pasadena Children's Training Society	00204	15	62	6,121	4.26	26,075
Saint John's Health Center	00217	15	04	735	1.95	1,433
Saint John's Health Center	00217	15	10	1,041	2.52	2,623
Saint John's Health Center	00217	15	42	4,576	2.52	11,532
Saint John's Health Center	00217	15	62	1,176	4.66	5,480
San Fernando Valley CMCH Inc.	00208	15	04	5,811	1.65	9,588
San Fernando Valley CMCH Inc.	00208	15	10	1,885	2.13	4,015
San Fernando Valley CMCH Inc.	00208	15	42	82,451	2.13	175,621
San Fernando Valley CMCH Inc.	00208	15	62	2,127	3.94	8,380

Los Angeles County
Handicapped and Disabled Students Program
July 1, 2003, through June 30, 2006
Legal Entity Agencies Omitted From Fourth Generation Data Set
FY 2005-06

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Rate	Gross Costs
San Gabriel Children's Center	00320	10	89	651	195.58	127,323
San Gabriel Children's Center	00320	15	10	755	2.52	1,903
San Gabriel Children's Center	00320	15	42	3,547	2.52	8,938
San Gabriel Children's Center	00320	15	52	18,031	2.52	45,438
San Gabriel Children's Center	00320	15	62	1,815	4.66	8,458
SHEILDS for Families	00558	15	10	135	1.34	181
SHEILDS for Families	00558	15	42	89	1.34	119
Starview Adolescent Center	00543	15	04	490	1.46	715
Starview Adolescent Center	00543	15	10	1,034	1.99	2,058
Starview Adolescent Center	00543	15	42	3,043	1.99	6,056
Starview Adolescent Center	00543	15	52	334	1.99	665
Starview Adolescent Center	00543	15	62	60	3.48	209
Total				307,951		898,049

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-10
Comparison of Units of Service and Gross Costs
Of Legal Entity Agencies Included in Fourth Generation Data Set
Fiscal Year 2003-04

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Comparison of Units of Services and Costs of Legal Entities Included in Fourth Generation Data Set
Original Claim v. Fourth Generation Data Set
FY 2003-04

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
LACDMH	00019	10	85	9	0	(9)	166.33	1,497		(1,497)
LACDMH	00019	10	92	29	42	13	69.09	2,004	2,902	898
LACDMH	00019	10	98	5	3	(2)	107.83	539	323	(216)
LACDMH	00019	15	03	3,068,432	3,068,840	408	1.61	4,940,176	4,940,832	657
LACDMH	00019	15	04	70,104	69,631	(473)	1.61	112,867	112,106	(762)
LACDMH	00019	15	10	5,066	3,529	(1,537)	2.06	10,436	7,270	(3,166)
LACDMH	00019	15	12	59,391	53,645	(5,746)	2.06	122,345	110,509	(11,837)
LACDMH	00019	15	33	5,150	3,350	(1,800)	2.08	10,712	6,968	(3,744)
LACDMH	00019	15	34	655	0	(655)	2.08	1,362		(1,362)
LACDMH	00019	15	41	289,468	277,590	(11,878)	2.06	596,304	571,835	(24,469)
LACDMH	00019	15	42	31,870	18,432	(13,438)	2.06	65,652	37,970	(27,682)
LACDMH	00019	15	52	2,930	3,573	643	2.06	6,036	7,360	1,325
LACDMH	00019	15	54	25,749	22,175	(3,574)	2.06	53,043	45,681	(7,362)
LACDMH	00019	60	63	10,107	0	(10,107)	84.36	852,627	-	(852,627)
Institute For Redesign of Learning (The Alm	00171	15	03	2,408	2,115	(293)	1.66	3,997	3,511	(486)
Institute For Redesign of Learning (The Alm	00171	15	12	35,485	34,253	(1,232)	1.86	66,002	63,711	(2,292)
Institute For Redesign of Learning (The Alm	00171	15	41	121,794	114,682	(7,112)	1.86	226,537	213,309	(13,228)
Institute For Redesign of Learning (The Alm	00171	15	54	19,067	17,128	(1,939)	1.86	35,465	31,858	(3,607)
Cedars Sinai Medical Center	00178	15	03	330	300	(30)	1.48	488	444	(44)
Cedars Sinai Medical Center	00178	15	12	1,832	1,832	0	1.93	3,536	3,536	0
Cedars Sinai Medical Center	00178	15	41	13,683	13,683	0	1.93	26,408	26,408	0
Cedars Sinai Medical Center	00178	15	54	2,557	2,557	0	1.93	4,935	4,935	0
Childrens Hospital of Los Angeles	00179	10	98	14	0	(14)	115.14	1,612		(1,612)
Childrens Hospital of Los Angeles	00179	15	03	4,463	4,368	(95)	1.77	7,900	7,731	(168)
Childrens Hospital of Los Angeles	00179	15	04	3,059	9,004	5,945	1.77	5,414	15,937	10,523
Childrens Hospital of Los Angeles	00179	15	10	1,625	9,282	7,657	2.28	3,705	21,163	17,458
Childrens Hospital of Los Angeles	00179	15	12	10,714	10,099	(615)	2.28	24,428	23,026	(1,402)
Childrens Hospital of Los Angeles	00179	15	33	2,930	2,810	(120)	2.28	6,680	6,407	(274)
Childrens Hospital of Los Angeles	00179	15	34	1,407	2,968	1,561	2.28	3,208	6,767	3,559
Childrens Hospital of Los Angeles	00179	15	41	74,124	70,704	(3,420)	2.28	169,003	161,205	(7,798)
Childrens Hospital of Los Angeles	00179	15	42	18,027	65,701	47,674	2.28	41,102	149,798	108,697
Childrens Hospital of Los Angeles	00179	15	52	2,284	8,795	6,511	2.28	5,208	20,053	14,845
Childrens Hospital of Los Angeles	00179	15	54	3,798	3,747	(51)	2.28	8,659	8,543	(116)
Community Counseling Service	00180	15	03	25,607	7,596	(18,011)	1.31	33,545	9,951	(23,594)
Community Counseling Service	00180	15	12	10,096	5,972	(4,124)	1.65	16,658	9,854	(6,805)
Community Counseling Service	00180	15	41	55,758	19,988	(35,770)	1.65	92,001	32,980	(59,021)
Community Counseling Service	00180	15	54	15,990	9,608	(6,382)	1.65	26,384	15,853	(10,530)

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Comparison of Units of Services and Costs of Legal Entities Included in Fourth Generation Data Set
Original Claim v. Fourth Generation Data Set
FY 2003-04

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Community Counseling Service	00180	60	63	1	0	(1)	50.71	51	-	(51)
Community Family Guidance Center	00181	15	03	7,490	7,425	(65)	1.34	10,037	9,950	(87)
Community Family Guidance Center	00181	15	12	55,835	54,745	(1,090)	1.66	92,686	90,877	(1,809)
Community Family Guidance Center	00181	15	41	185,870	181,555	(4,315)	1.66	308,544	301,381	(7,163)
Community Family Guidance Center	00181	15	42	0	7	7	1.66	0	12	12
Community Family Guidance Center	00181	15	54	8,713	8,713	0	1.66	14,464	14,464	0
Didi Hirsch Psychiatric Service	00183	10	89	518	518	0	149.38	77,379	77,379	0
Didi Hirsch Psychiatric Service	00183	15	03	18,070	14,834	(3,236)	1.50	27,105	22,251	(4,854)
Didi Hirsch Psychiatric Service	00183	15	04	46,024	2,574	(43,450)	1.50	69,036	3,861	(65,175)
Didi Hirsch Psychiatric Service	00183	15	10	55,662	16,657	(39,005)	1.97	109,654	32,814	(76,840)
Didi Hirsch Psychiatric Service	00183	15	12	16,519	23,349	6,830	1.97	32,542	45,998	13,455
Didi Hirsch Psychiatric Service	00183	15	33	3,270	2,042	(1,228)	1.97	6,442	4,023	(2,419)
Didi Hirsch Psychiatric Service	00183	15	34	22,109	1,251	(20,858)	1.97	43,555	2,464	(41,090)
Didi Hirsch Psychiatric Service	00183	15	41	210,568	208,674	(1,894)	1.97	414,819	411,088	(3,731)
Didi Hirsch Psychiatric Service	00183	15	42	305,607	106,857	(198,750)	1.97	602,046	210,508	(391,538)
Didi Hirsch Psychiatric Service	00183	15	52	20,657	11,654	(9,003)	1.97	40,694	22,958	(17,736)
Didi Hirsch Psychiatric Service	00183	15	54	40,873	31,023	(9,850)	1.97	80,520	61,115	(19,405)
Dubnoff Center	00184	10	99	703	703	0	107.38	75,488	75,488	0
Enki Health & Research	00188	10	85	523	515	(8)	111.51	58,320	57,428	(892)
Enki Health & Research	00188	10	89	841	837	(4)	111.51	93,780	93,334	(446)
Enki Health & Research	00188	15	03	25,138	17,589	(7,549)	0.99	24,887	17,413	(7,474)
Enki Health & Research	00188	15	04	39,762	31,033	(8,729)	0.99	39,364	30,723	(8,642)
Enki Health & Research	00188	15	10	22,298	22,576	278	1.65	36,792	37,250	459
Enki Health & Research	00188	15	12	36,833	20,478	(16,355)	1.65	60,774	33,789	(26,986)
Enki Health & Research	00188	15	41	228,157	137,986	(90,171)	1.65	376,459	227,677	(148,782)
Enki Health & Research	00188	15	42	139,755	154,753	14,998	1.65	230,596	255,342	24,747
Enki Health & Research	00188	15	52	902	4,285	3,383	1.65	1,488	7,070	5,582
Enki Health & Research	00188	15	54	17,622	15,348	(2,274)	1.65	29,076	25,324	(3,752)
The Guidance Center	00191	10	99	370	339	(31)	101.08	37,400	34,266	(3,133)
The Guidance Center	00191	15	03	56,639	27,658	(28,981)	1.53	86,658	42,317	(44,341)
The Guidance Center	00191	15	12	57,295	33,498	(23,797)	1.77	101,412	59,291	(42,121)
The Guidance Center	00191	15	33	3,445	1,758	(1,687)	1.78	6,132	3,129	(3,003)
The Guidance Center	00191	15	41	192,446	87,296	(105,150)	1.78	342,554	155,387	(187,167)
The Guidance Center	00191	15	54	24,229	3,094	(21,135)	1.78	43,128	5,507	(37,620)
Hathaway Children & Family Services	00192	10	99	2,023	2,022	(1)	92.81	187,755	187,662	(93)
Hathaway Children & Family Services	00192	15	03	5,115	2,795	(2,320)	1.43	7,314	3,997	(3,318)
Hathaway Children & Family Services	00192	15	12	40,013	32,923	(7,090)	1.82	72,824	59,920	(12,904)

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Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Hathaway Children & Family Services	00192	15	33	1,430	1,400	(30)	1.82	2,603	2,548	(55)
Hathaway Children & Family Services	00192	15	41	266,160	232,839	(33,321)	1.82	484,411	423,767	(60,644)
Hathaway Children & Family Services	00192	15	54	7,159	7,243	84	1.82	13,029	13,182	153
Intercommunity Child Guidance Center	00195	10	89	197	197	0	135.25	26,644	26,644	0
Intercommunity Child Guidance Center	00195	15	03	8,291	8,233	(58)	1.59	13,183	13,090	(92)
Intercommunity Child Guidance Center	00195	15	12	5,593	5,608	15	1.59	8,893	8,917	24
Intercommunity Child Guidance Center	00195	15	33	360	360	0	1.59	572	572	0
Intercommunity Child Guidance Center	00195	15	41	35,266	34,139	(1,127)	1.59	56,073	54,281	(1,792)
Intercommunity Child Guidance Center	00195	15	42	0	15	15	1.59	0	24	24
Intercommunity Child Guidance Center	00195	15	54	329	329	0	1.59	523	523	0
Vista Del Mar Child and Family Services	00196	10	89	2,247	2,047	(200)	177.60	399,067	363,547	(35,520)
Vista Del Mar Child and Family Services	00196	10	99	5,524	5,251	(273)	115.14	636,033	604,600	(31,433)
Vista Del Mar Child and Family Services	00196	15	03	89,590	51,514	(38,076)	1.77	158,574	91,180	(67,395)
Vista Del Mar Child and Family Services	00196	15	12	16,093	14,121	(1,972)	1.94	31,220	27,395	(3,826)
Vista Del Mar Child and Family Services	00196	15	33	3,503	3,053	(450)	1.94	6,796	5,923	(873)
Vista Del Mar Child and Family Services	00196	15	41	199,884	172,382	(27,502)	1.94	387,775	334,421	(53,354)
Vista Del Mar Child and Family Services	00196	15	54	27,686	43,376	15,690	1.94	53,711	84,149	30,439
Help Group Child & Family Center	00198	10	99	40	40	0	113.87	4,555	4,555	0
Help Group Child & Family Center	00198	15	03	5,194	4,460	(734)	1.75	9,090	7,805	(1,285)
Help Group Child & Family Center	00198	15	12	238,895	211,075	(27,820)	2.28	544,681	481,251	(63,430)
Help Group Child & Family Center	00198	15	33	1,832	1,747	(85)	2.28	4,177	3,983	(194)
Help Group Child & Family Center	00198	15	41	702,404	622,054	(80,350)	2.28	1,601,481	1,418,283	(183,198)
Help Group Child & Family Center	00198	15	42	0	70	70	2.28	0	160	160
Help Group Child & Family Center	00198	15	54	14,841	10,017	(4,824)	2.28	33,837	22,839	(10,999)
Los Angeles Child Guidance Clinic	00199	10	89	8	8	0	2.06	16	16	0
Los Angeles Child Guidance Clinic	00199	10	99	494	353	(141)	100.01	49,405	35,304	(14,101)
Los Angeles Child Guidance Clinic	00199	15	03	59,260	49,818	(9,442)	1.31	77,631	65,262	(12,369)
Los Angeles Child Guidance Clinic	00199	15	12	21,710	18,762	(2,948)	2.06	44,723	38,650	(6,073)
Los Angeles Child Guidance Clinic	00199	15	33	2,442	2,442	0	2.06	5,031	5,031	0
Los Angeles Child Guidance Clinic	00199	15	41	196,162	171,458	(24,704)	2.06	404,094	353,203	(50,890)
Los Angeles Child Guidance Clinic	00199	15	54	51,518	43,931	(7,587)	2.06	106,127	90,498	(15,629)
Penny Lane Centers	00201	15	03	369	344	(25)	1.46	539	502	(37)
Penny Lane Centers	00201	15	12	13,357	12,474	(883)	2.00	26,714	24,948	(1,766)
Penny Lane Centers	00201	15	41	56,613	54,945	(1,668)	2.00	113,226	109,890	(3,336)
Penny Lane Centers	00201	15	54	7,740	6,776	(964)	2.00	15,480	13,552	(1,928)
Pacific Clinics	00203	10	89	1,108	1,056	(52)	122.72	135,974	129,592	(6,381)

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Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Pacific Clinics	00203	15	03	56,016	57,495	1,479	1.22	68,340	70,144	1,804
Pacific Clinics	00203	15	12	67,255	60,853	(6,402)	1.58	106,263	96,148	(10,115)
Pacific Clinics	00203	15	33	425	320	(105)	1.58	672	506	(166)
Pacific Clinics	00203	15	41	1,193,165	1,104,628	(88,537)	1.58	1,885,201	1,745,312	(139,888)
Pacific Clinics	00203	15	54	249,658	242,481	(7,177)	1.58	394,460	383,120	(11,340)
Harbor View Rehabilitation Center	00206	10	85	0	101	101	101.77	0	10,279	10,279
Child & Family Guidance Center	00207	10	89	1,979	1,954	(25)	121.94	241,319	238,271	(3,049)
Child & Family Guidance Center	00207	10	99	956	930	(26)	113.31	108,324	105,378	(2,946)
Child & Family Guidance Center	00207	15	03	92,963	78,171	(14,792)	1.57	145,952	122,728	(23,223)
Child & Family Guidance Center	00207	15	04	0	83	83	1.57	0	130	130
Child & Family Guidance Center	00207	15	10	0	67	67	1.93	0	129	129
Child & Family Guidance Center	00207	15	12	119,355	115,212	(4,143)	1.93	230,355	222,359	(7,996)
Child & Family Guidance Center	00207	15	33	14,914	14,879	(35)	1.93	28,784	28,716	(68)
Child & Family Guidance Center	00207	15	41	1,057,456	1,020,675	(36,781)	1.93	2,040,890	1,969,903	(70,987)
Child & Family Guidance Center	00207	15	42	0	1,845	1,845	1.93	0	3,561	3,561
Child & Family Guidance Center	00207	15	52	0	5	5	1.93	0	10	10
Child & Family Guidance Center	00207	15	54	126,418	122,013	(4,405)	1.93	243,987	235,485	(8,502)
Child & Family Center	00210	10	89	308	308	0	134.70	41,488	41,488	0
Child & Family Center	00210	15	03	43,560	41,485	(2,075)	1.66	72,310	68,865	(3,445)
Child & Family Center	00210	15	10	0	115	115	2.10	0	242	242
Child & Family Center	00210	15	12	58,059	55,994	(2,065)	2.10	121,924	117,587	(4,337)
Child & Family Center	00210	15	33	2,030	1,900	(130)	2.10	4,263	3,990	(273)
Child & Family Center	00210	15	41	540,213	529,158	(11,055)	2.10	1,134,447	1,111,232	(23,216)
Child & Family Center	00210	15	42	0	585	585	2.10	0	1,229	1,229
Child & Family Center	00210	15	54	92,632	89,292	(3,340)	2.10	194,527	187,513	(7,014)
South Bay Children's Health Center	00213	10	99	1,723	1,722	(1)	115.14	198,386	198,271	(115)
South Bay Children's Health Center	00213	15	03	3,831	3,831	0	1.77	6,781	6,781	0
South Bay Children's Health Center	00213	15	12	7,091	7,091	0	2.19	15,529	15,529	0
South Bay Children's Health Center	00213	15	33	3,239	3,239	0	2.19	7,093	7,093	0
South Bay Children's Health Center	00213	15	41	37,386	37,386	0	2.19	81,875	81,875	0
South Bay Children's Health Center	00213	15	54	368	369	1	2.19	806	808	2
Special Service For Groups	00214	15	03	9,302	9,302	0	1.40	13,023	13,023	0
Special Service For Groups	00214	15	12	15,518	15,518	0	1.66	25,760	25,760	0
Special Service For Groups	00214	15	33	1,235	1,235	0	1.66	2,050	2,050	0
Special Service For Groups	00214	15	41	26,111	25,686	(425)	1.66	43,344	42,639	(706)
Special Service For Groups	00214	15	54	12,490	11,161	(1,329)	1.66	20,733	18,527	(2,206)
Stirling Academy, Inc.	00216	15	03	19,429	17,116	(2,313)	1.60	31,086	27,386	(3,701)

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Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Stirling Academy, Inc.	00216	15	12	36,453	33,529	(2,924)	1.91	69,625	64,040	(5,585)
Stirling Academy, Inc.	00216	15	33	15	15	0	1.91	29	29	0
Stirling Academy, Inc.	00216	15	41	86,583	78,860	(7,723)	1.91	165,374	150,623	(14,751)
Stirling Academy, Inc.	00216	15	54	1,095	670	(425)	1.91	2,091	1,280	(812)
Verdugo Mental Health Center	00221	15	12	20,871	19,246	(1,625)	2.11	44,038	40,609	(3,429)
Verdugo Mental Health Center	00221	15	33	2,610	2,270	(340)	2.11	5,507	4,790	(717)
Verdugo Mental Health Center	00221	15	41	159,472	144,815	(14,657)	2.11	336,486	305,560	(30,926)
Verdugo Mental Health Center	00221	15	54	37,740	31,801	(5,939)	2.11	79,631	67,100	(12,531)
Total				12,131,135	10,986,714	(1,144,421)		$ 25,098,888	$ 22,102,377	$ (2,996,512)

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-11
Comparison of Units of Service and Gross Costs
Of Legal Entity Agencies Included in Fourth Generation Data Set
Fiscal Year 2004-05

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Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
LACDMH	00019	10	85	1,133	0	(1,133)	196.54	222,680	-	(222,680)
LACDMH	00019	10	92	0	1	1	81.63	0	82	82
LACDMH	00019	15	04	742,922	691,984	(50,938)	1.88	1,396,693	1,300,930	(95,763)
LACDMH	00019	15	10	116,936	109,977	(6,959)	2.41	281,816	265,045	(16,771)
LACDMH	00019	15	34	21,837	12,291	(9,546)	2.43	53,064	29,867	(23,197)
LACDMH	00019	15	42	2,015,337	1,931,744	(83,593)	2.41	4,856,962	4,655,503	(201,459)
LACDMH	00019	15	52	20,666	16,060	(4,606)	2.41	49,805	38,705	(11,100)
LACDMH	00019	15	62	106,429	86,843	(19,586)	4.68	498,088	406,425	(91,662)
LACDMH	00019	60	60	6,977	0	(6,977)	97.70	681,653	-	(681,653)
Institute For Redesign of Learning (The Alm	00171	15	04	9,834	5,623	(4,211)	1.60	15,734	8,997	(6,738)
Institute For Redesign of Learning (The Alm	00171	15	10	10,954	9,063	(1,891)	2.07	22,675	18,760	(3,914)
Institute For Redesign of Learning (The Alm	00171	15	12	2,798	2,421	(377)	2.07	5,792	5,011	(780)
Institute For Redesign of Learning (The Alm	00171	15	41	7,889	7,100	(789)	2.07	16,330	14,697	(1,633)
Institute For Redesign of Learning (The Alm	00171	15	42	96,066	80,044	(16,022)	2.07	198,857	165,691	(33,166)
Institute For Redesign of Learning (The Alm	00171	15	52	11,845	2,565	(9,280)	2.07	24,519	5,310	(19,210)
Institute For Redesign of Learning (The Alm	00171	15	54	960	640	(320)	2.07	1,987	1,325	(662)
Institute For Redesign of Learning (The Alm	00171	15	61	1,010	835	(175)	3.83	3,868	3,198	(670)
Institute For Redesign of Learning (The Alm	00171	15	62	9,496	7,205	(2,291)	3.83	36,370	27,595	(8,775)
Cedars Sinai Medical Center	00178	15	04	5,748	6,173	425	1.71	9,829	10,556	727
Cedars Sinai Medical Center	00178	15	10	2,330	2,630	300	2.19	5,103	5,760	657
Cedars Sinai Medical Center	00178	15	12	30	30	0	2.19	66	66	0
Cedars Sinai Medical Center	00178	15	34	435	570	135	2.19	953	1,248	
Cedars Sinai Medical Center	00178	15	41	1,695	1,695	0	2.19	3,712	3,712	0
Cedars Sinai Medical Center	00178	15	42	26,099	30,355	4,256	2.19	57,157	66,477	9,321
Cedars Sinai Medical Center	00178	15	52	2,250	2,460	210	2.19	4,928	5,387	460
Cedars Sinai Medical Center	00178	15	54	100	100	0	2.19	219	219	0
Cedars Sinai Medical Center	00178	15	61	280	280	0	4.07	1,140	1,140	0
Cedars Sinai Medical Center	00178	15	62	3,640	4,091	451	4.07	14,815	16,650	1,836
Childrens Hospital of Los Angeles	00179	15	04	11,433	15,753	4,320	1.77	20,236	27,883	7,646
Childrens Hospital of Los Angeles	00179	15	10	4,595	23,083	18,488	2.28	10,477	52,629	42,153
Childrens Hospital of Los Angeles	00179	15	34	3,700	1,960	(1,740)	2.28	8,436	4,469	(3,967)
Childrens Hospital of Los Angeles	00179	15	42	51,539	116,925	65,386	2.28	117,509	266,589	149,080
Childrens Hospital of Los Angeles	00179	15	52	6,861	6,495	(366)	2.28	15,643	14,809	(834)
Childrens Hospital of Los Angeles	00179	15	62	6,093	24,889	18,796	4.23	25,773	105,280	79,507
Community Counseling Service	00180	15	03	2,728	2,728	0	1.43	3,901	3,901	0
Community Counseling Service	00180	15	04	9,748	10,890	1,142	1.43	13,940	15,573	1,633
Community Counseling Service	00180	15	10	4,581	6,153	1,572	1.85	8,475	11,383	2,908
Community Counseling Service	00180	15	12	1,368	1,368	0	1.85	2,531	2,531	0

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Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Community Counseling Service	00180	15	33	570	570	0	1.85	1,055	1,055	0
Community Counseling Service	00180	15	41	6,749	6,749	0	1.85	12,486	12,486	0
Community Counseling Service	00180	15	42	19,007	20,765	1,758	1.85	35,163	38,415	3,252
Community Counseling Service	00180	15	52	8,985	10,218	1,233	1.85	16,622	18,903	2,281
Community Counseling Service	00180	15	54	3,053	2,963	(90)	1.85	5,648	5,482	(167)
Community Counseling Service	00180	15	61	535	550	15	3.41	1,824	1,876	51
Community Counseling Service	00180	15	62	2,146	2,270	124	3.42	7,339	7,763	424
Community Family Guidance Center	00181	15	03	3,095	3,220	125	1.31	4,054	4,218	164
Community Family Guidance Center	00181	15	04	2,720	3,260	540	1.31	3,563	4,271	707
Community Family Guidance Center	00181	15	10	22,975	22,590	(385)	1.66	38,139	37,499	(639)
Community Family Guidance Center	00181	15	12	8,262	11,682	3,420	1.66	13,715	19,392	5,677
Community Family Guidance Center	00181	15	41	32,452	38,542	6,090	1.69	54,844	65,136	10,292
Community Family Guidance Center	00181	15	42	84,540	77,752	(6,788)	1.69	142,873	131,401	(11,472)
Community Family Guidance Center	00181	15	52	160	160	0	1.69	270	270	0
Community Family Guidance Center	00181	15	54	27	27	0	1.69	46	46	0
Community Family Guidance Center	00181	15	61	2,055	2,575	520	3.12	6,412	8,034	1,622
Community Family Guidance Center	00181	15	62	4,435	4,485	50	3.12	13,837	13,993	156
Didi Hirsch Psychiatric Service	00183	15	04	8,690	6,592	(2,098)	1.68	14,599	11,075	(3,525)
Didi Hirsch Psychiatric Service	00183	15	10	28,439	28,371	(68)	2.21	62,850	62,700	(150)
Didi Hirsch Psychiatric Service	00183	15	34	6,702	6,314	(388)	2.21	14,811	13,954	(857)
Didi Hirsch Psychiatric Service	00183	15	42	158,795	155,969	(2,826)	2.21	350,937	344,691	(6,245)
Didi Hirsch Psychiatric Service	00183	15	52	9,165	8,350	(815)	2.21	20,255	18,454	(1,801)
Didi Hirsch Psychiatric Service	00183	15	62	9,853	10,731	878	4.03	39,708	43,246	3,538
Dubnoff Center	00184	15	04	15,263	15,263	0	1.70	25,947	25,947	0
Dubnoff Center	00184	15	10	1,358	1,393	35	2.18	2,960	3,037	76
Dubnoff Center	00184	15	34	2,453	2,453	0	2.18	5,348	5,348	0
Dubnoff Center	00184	15	42	116,797	111,618	(5,179)	2.19	255,785	244,443	(11,342)
Dubnoff Center	00184	15	52	6,584	7,364	780	2.19	14,419	16,127	1,708
Dubnoff Center	00184	15	61	1,990	1,990	0	3.99	7,940	7,940	0
Dubnoff Center	00184	15	62	21,406	23,899	2,493	4.07	87,122	97,269	10,147
Enki Health & Research	00188	10	85	676	570	(106)	121.98	82,458	69,529	(12,930)
Enki Health & Research	00188	15	04	101,492	50,096	(51,396)	1.09	110,626	54,605	(56,022)
Enki Health & Research	00188	15	10	53,493	34,925	(18,568)	1.80	96,287	62,865	(33,422)
Enki Health & Research	00188	15	34	63	414	351	1.80	113	745	632
Enki Health & Research	00188	15	42	221,272	220,277	(995)	1.80	398,290	396,499	(1,791)
Enki Health & Research	00188	15	52	9,366	14,412	5,046	1.80	16,859	25,942	9,083
Enki Health & Research	00188	15	62	81,650	37,797	(43,853)	3.38	275,977	127,754	(148,223)
The Guidance Center	00191	15	03	0	5,825	5,825	1.66	0	9,670	9,670

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The Guidance Center	00191	15	04	15,681	5,945	(9,736)	1.66	26,030	9,869	(16,162)
The Guidance Center	00191	15	10	49,407	37,551	(11,856)	2.00	98,814	75,102	(23,712)
The Guidance Center	00191	15	12	0	8,604	8,604	2.00	0	17,208	17,208
The Guidance Center	00191	15	33	0	122	122	2.00	0	244	244
The Guidance Center	00191	15	34	1,518	956	(562)	2.00	3,036	1,912	(1,124)
The Guidance Center	00191	15	41	0	36,386	36,386	2.00	0	72,772	72,772
The Guidance Center	00191	15	42	143,992	107,504	(36,488)	2.00	287,984	215,008	(72,976)
The Guidance Center	00191	15	52	19,261	11,561	(7,700)	2.00	38,522	23,122	(15,400)
The Guidance Center	00191	15	54	0	6,654	6,654	2.00	0	13,308	13,308
The Guidance Center	00191	15	61	0	4,833	4,833	3.39	0	16,384	16,384
The Guidance Center	00191	15	62	16,064	12,067	(3,997)	3.39	54,457	40,907	(13,550)
Hathaway Children & Family Services	00192	10	98	0	217	217	92.81	0	20,140	20,140
Hathaway Children & Family Services	00192	10	99	52	52	0	92.81	4,826	4,826	0
Hathaway Children & Family Services	00192	15	03	875	875	0	1.43	1,251	1,251	0
Hathaway Children & Family Services	00192	15	04	5,490	6,535	1,045	1.43	7,851	9,345	1,494
Hathaway Children & Family Services	00192	15	10	55,171	65,645	10,474	1.82	100,411	119,474	19,063
Hathaway Children & Family Services	00192	15	12	3,645	3,580	(65)	1.82	6,634	6,516	(118)
Hathaway Children & Family Services	00192	15	33	120	120	0	1.82	218	218	0
Hathaway Children & Family Services	00192	15	34	650	650	0	1.82	1,183	1,183	0
Hathaway Children & Family Services	00192	15	41	18,713	18,018	(695)	1.82	34,058	32,793	(1,265)
Hathaway Children & Family Services	00192	15	42	177,976	228,328	50,352	1.82	323,916	415,557	91,641
Hathaway Children & Family Services	00192	15	52	2,414	6,751	4,337	1.82	4,393	12,287	7,893
Hathaway Children & Family Services	00192	15	54	1,117	1,117	0	1.82	2,033	2,033	0
Hathaway Children & Family Services	00192	15	61	1,156	1,126	(30)	3.40	3,930	3,828	(102)
Hathaway Children & Family Services	00192	15	62	4,849	7,865	3,016	3.40	16,487	26,741	10,254
Intercommunity Child Guidance Center	00195	15	03	2,889	2,329	(560)	1.52	4,391	3,540	(851)
Intercommunity Child Guidance Center	00195	15	04	7,394	7,334	(60)	1.52	11,239	11,148	(91)
Intercommunity Child Guidance Center	00195	15	10	16,637	16,340	(297)	1.52	25,288	24,837	(451)
Intercommunity Child Guidance Center	00195	15	12	3,258	3,148	(110)	1.52	4,952	4,785	(167)
Intercommunity Child Guidance Center	00195	15	33	195	195	0	1.52	296	296	0
Intercommunity Child Guidance Center	00195	15	34	450	640	190	1.52	684	973	289
Intercommunity Child Guidance Center	00195	15	41	18,139	17,524	(615)	1.52	27,571	26,636	(935)
Intercommunity Child Guidance Center	00195	15	42	110,674	114,622	3,948	1.52	168,224	174,225	6,001
Intercommunity Child Guidance Center	00195	15	52	853	1,473	620	1.52	1,297	2,239	942
Intercommunity Child Guidance Center	00195	15	54	1,490	0	(1,490)	1.52	2,265	-	(2,265)
Intercommunity Child Guidance Center	00195	15	61	1,425	1,365	(60)	3.23	4,603	4,409	(194)
Intercommunity Child Guidance Center	00195	15	62	8,454	8,197	(257)	3.23	27,306	26,476	(830)
Vista Del Mar Child and Family Services	00196	10	85	0	278	278	189.33	0	52,634	52,634
Vista Del Mar Child and Family Services	00196	10	89	4,829	663	(4,166)	189.33	914,275	125,526	(788,749)
Vista Del Mar Child and Family Services	00196	10	98	0	1,164	1,164	122.75	0	142,881	142,881

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Vista Del Mar Child and Family Services	00196	10	99	3,117	1,048	(2,069)	122.75	382,612	128,642	(253,970)
Vista Del Mar Child and Family Services	00196	15	03	26,517	26,482	(35)	1.89	50,117	50,051	(66)
Vista Del Mar Child and Family Services	00196	15	04	0	52,449	52,449	1.89	0	99,129	99,129
Vista Del Mar Child and Family Services	00196	15	10	0	7,848	7,848	2.44	0	19,149	19,149
Vista Del Mar Child and Family Services	00196	15	12	2,659	3,201	542	2.44	6,488	7,810	1,322
Vista Del Mar Child and Family Services	00196	15	33	795	795	0	2.44	1,940	1,940	0
Vista Del Mar Child and Family Services	00196	15	41	34,983	33,814	(1,169)	2.44	85,359	82,506	(2,852)
Vista Del Mar Child and Family Services	00196	15	42	0	71,247	71,247	2.44	0	173,843	173,843
Vista Del Mar Child and Family Services	00196	15	52	0	418	418	2.44	0	1,020	1,020
Vista Del Mar Child and Family Services	00196	15	54	14,652	14,517	(135)	2.44	35,751	35,421	(329)
Vista Del Mar Child and Family Services	00196	15	61	16,423	15,021	(1,402)	4.51	74,068	67,745	(6,323)
Vista Del Mar Child and Family Services	00196	15	62	0	18,965	18,965	4.51	0	85,532	85,532
Help Group Child & Family Center	00198	10	92	1	1	0	72.18	72	72	0
Help Group Child & Family Center	00198	10	98	17	0	(17)	113.87	1,936	-	(1,936)
Help Group Child & Family Center	00198	15	03	2,585	2,585	0	1.75	4,524	4,524	0
Help Group Child & Family Center	00198	15	04	19,411	14,981	(4,430)	1.75	33,969	26,217	(7,753)
Help Group Child & Family Center	00198	15	10	99,435	97,719	(1,716)	2.28	226,712	222,799	(3,912)
Help Group Child & Family Center	00198	15	12	51,891	49,907	(1,984)	2.28	118,311	113,788	(4,524)
Help Group Child & Family Center	00198	15	41	158,230	148,554	(9,676)	2.28	360,764	338,703	(22,061)
Help Group Child & Family Center	00198	15	42	561,491	510,019	(51,472)	2.28	1,280,199	1,162,843	(117,356)
Help Group Child & Family Center	00198	15	52	542	393	(149)	2.28	1,236	896	(340)
Help Group Child & Family Center	00198	15	54	470	470	0	2.28	1,072	1,072	0
Help Group Child & Family Center	00198	15	58	18,355	0	(18,355)	2.28	41,849	-	(41,849)
Help Group Child & Family Center	00198	15	61	10,110	8,690	(1,420)	4.22	42,664	36,672	(5,992)
Help Group Child & Family Center	00198	15	62	30,694	30,807	113	4.22	129,529	130,006	477
Los Angeles Child Guidance Clinic	00199	10	82	0	37	37	122.05	0	4,516	4,516
Los Angeles Child Guidance Clinic	00199	10	85	0	141	141	171.41	0	24,169	24,169
Los Angeles Child Guidance Clinic	00199	15	03	10,628	10,498	(130)	1.71	18,174	17,952	(222)
Los Angeles Child Guidance Clinic	00199	15	04	59,260	59,230	(30)	1.71	101,335	101,283	(51)
Los Angeles Child Guidance Clinic	00199	15	10	21,710	19,939	(1,771)	2.21	47,979	44,065	(3,914)
Los Angeles Child Guidance Clinic	00199	15	12	4,040	3,832	(208)	2.21	8,928	8,469	(460)
Los Angeles Child Guidance Clinic	00199	15	33	315	315	0	2.21	696	696	0
Los Angeles Child Guidance Clinic	00199	15	34	3,736	970	(2,766)	2.21	8,257	2,144	(6,113)
Los Angeles Child Guidance Clinic	00199	15	41	33,374	32,241	(1,133)	2.21	73,757	71,253	(2,504)
Los Angeles Child Guidance Clinic	00199	15	42	196,182	186,305	(9,877)	2.21	433,562	411,734	(21,828)
Los Angeles Child Guidance Clinic	00199	15	52	50,374	20,842	(29,532)	2.21	111,327	46,061	(65,266)
Los Angeles Child Guidance Clinic	00199	15	54	5,281	5,281	0	2.21	11,671	11,671	0
Los Angeles Child Guidance Clinic	00199	15	61	4,823	4,623	(200)	4.08	19,678	18,862	(816)
Los Angeles Child Guidance Clinic	00199	15	62	37,372	24,791	(12,581)	4.08	152,478	101,147	(51,330)
Penny Lane Centers	00201	15	03	145	145	0	1.46	212	212	0

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Penny Lane Centers	00201	15	04	244	231	(13)	1.46	356	337	(19)
Penny Lane Centers	00201	15	10	4,692	3,903	(789)	2.00	9,384	7,806	(1,578)
Penny Lane Centers	00201	15	12	513	513	0	2.00	1,026	1,026	0
Penny Lane Centers	00201	15	41	1,590	1,358	(232)	2.00	3,180	2,716	(464)
Penny Lane Centers	00201	15	42	41,241	31,071	(10,170)	2.00	82,482	62,142	(20,340)
Penny Lane Centers	00201	15	52	54	27	(27)	2.00	108	54	(54)
Penny Lane Centers	00201	15	54	76	76	0	2.00	152	152	0
Penny Lane Centers	00201	15	58	22,992	0	(22,992)	2.00	45,984	-	(45,984)
Penny Lane Centers	00201	15	61	360	280	(80)	4.05	1,458	1,134	(324)
Penny Lane Centers	00201	15	62	4,170	3,170	(1,000)	4.05	16,889	12,839	(4,050)
Pacific Clinics	00203	10	89	516	585	69	129.19	66,662	75,576	8,914
Pacific Clinics	00203	15	03	93,894	90,812	(3,082)	1.29	121,123	117,147	(3,976)
Pacific Clinics	00203	15	12	95,945	91,853	(4,092)	1.66	159,269	152,476	(6,793)
Pacific Clinics	00203	15	33	120	120	0	1.66	199	199	0
Pacific Clinics	00203	15	41	1,057,986	1,017,930	(40,056)	1.66	1,756,257	1,689,764	(66,493)
Pacific Clinics	00203	15	54	99,082	93,628	(5,454)	1.66	164,476	155,422	(9,054)
Pacific Clinics	00203	15	61	66,513	62,428	(4,085)	3.08	204,860	192,278	(12,582)
Harbor View Rehabilitation Center	00206	10	85	0	940	940	94.77	0	89,084	89,084
Harbor View Rehabilitation Center	00206	15	62	0	205	205	2.47	0	506	506
Child & Family Guidance Center	00207	15	03	72,270	9,951	(62,319)	1.85	133,700	18,409	(115,290)
Child & Family Guidance Center	00207	15	04		60,685	60,685	1.85	0	112,267	112,267
Child & Family Guidance Center	00207	15	10		71,742	71,742	2.38	0	170,746	170,746
Child & Family Guidance Center	00207	15	12	89,901	8,398	(81,503)	2.38	213,964	19,987	(193,977)
Child & Family Guidance Center	00207	15	33	4,006	1,000	(3,006)	2.37	9,494	2,370	(7,124)
Child & Family Guidance Center	00207	15	34	0	2,813	2,813	2.38	0	6,695	6,695
Child & Family Guidance Center	00207	15	41	926,514	89,272	(837,242)	2.38	2,205,103	212,467	(1,992,636)
Child & Family Guidance Center	00207	15	42		702,376	702,376	2.38	0	1,671,655	1,671,655
Child & Family Guidance Center	00207	15	52		69,902	69,902	2.38	0	166,367	166,367
Child & Family Guidance Center	00207	15	54	57,243	23,116	(34,127)	2.38	136,238	55,016	(81,222)
Child & Family Guidance Center	00207	15	61	112,042	7,661	(104,381)	4.40	492,985	33,708	(459,276)
Child & Family Guidance Center	00207	15	62	0	96,642	96,642	4.40	0	425,225	425,225
Child & Family Center	00210	10	89			0		0	-	0
Child & Family Center	00210	15	03	89,067	4,260	(84,807)	1.66	147,851	7,072	(140,780)
Child & Family Center	00210	15	04	0	77,237	77,237	1.66	0	128,213	128,213
Child & Family Center	00210	15	10	0	70,143	70,143	2.10	0	147,300	147,300
Child & Family Center	00210	15	12	90,312	5,235	(85,077)	2.10	189,655	10,994	(178,662)
Child & Family Center	00210	15	33	2,080	490	(1,590)	2.10	4,368	1,029	(3,339)
Child & Family Center	00210	15	34	0	1,775	1,775	2.10	0	3,728	3,728
Child & Family Center	00210	15	41	518,764	51,818	(466,946)	2.10	1,089,404	108,818	(980,587)

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Child & Family Center	00210	15	42	0	383,747	383,747	2.10	0	805,869	805,869
Child & Family Center	00210	15	52	0	59,626	59,626	2.10	0	125,215	125,215
Child & Family Center	00210	15	54	74,477	7,005	(67,472)	2.10	156,402	14,711	(141,691)
Child & Family Center	00210	15	61	41,809	2,570	(39,239)	3.60	150,512	9,252	(141,260)
Child & Family Center	00210	15	62	0	34,629	34,629	3.60	0	124,664	124,664
South Bay Children's Health Center	00213	10	98	1,471	1,533	62	115.14	169,371	176,510	7,139
South Bay Children's Health Center	00213	10	99	0	328	328	115.14	0	37,766	37,766
South Bay Children's Health Center	00213	15	03	1,364	1,337	(27)	1.77	2,414	2,366	(48)
South Bay Children's Health Center	00213	15	04	97	97	0	1.77	172	172	0
South Bay Children's Health Center	00213	15	10	2,885	2,917	32	2.19	6,318	6,388	70
South Bay Children's Health Center	00213	15	12	2,459	2,284	(175)	2.19	5,385	5,002	(383)
South Bay Children's Health Center	00213	15	33	60	60	0	2.19	131	131	0
South Bay Children's Health Center	00213	15	34	1,735	1,735	0	2.19	3,800	3,800	0
South Bay Children's Health Center	00213	15	41	10,449	10,001	(448)	2.19	22,883	21,902	(981)
South Bay Children's Health Center	00213	15	42	22,553	21,907	(646)	2.19	49,391	47,976	(1,415)
South Bay Children's Health Center	00213	15	52	45	45	0	2.19	99	99	0
South Bay Children's Health Center	00213	15	54	0	30	30	2.19	0	66	66
South Bay Children's Health Center	00213	15	61	1,540	1,463	(77)	3.88	5,975	5,676	(299)
South Bay Children's Health Center	00213	15	62	8,675	8,215	(460)	3.88	33,659	31,874	(1,785)
Special Service For Groups	00214	15	03	2,313	2,228	(85)	1.40	3,238	3,119	(119)
Special Service For Groups	00214	15	04	0	4,292	4,292	1.40	0	6,009	6,009
Special Service For Groups	00214	15	10	0	3,627	3,627	1.59	0	5,767	5,767
Special Service For Groups	00214	15	12	2,224	2,116	(108)	1.59	3,536	3,364	(172)
Special Service For Groups	00214	15	34	0	635	635	1.59	0	1,010	1,010
Special Service For Groups	00214	15	41	4,204	4,204	0	1.59	6,684	6,684	0
Special Service For Groups	00214	15	42	0	18,888	18,888	1.59	0	30,032	30,032
Special Service For Groups	00214	15	52	0	2,672	2,672	1.59	0	4,248	4,248
Special Service For Groups	00214	15	54	1,898	1,691	(207)	1.59	3,018	2,689	(329)
Special Service For Groups	00214	15	61	576	576	0	3.19	1,837	1,837	0
Special Service For Groups	00214	15	62	0	1,496	1,496	3.19	0	4,772	4,772
Stirling Academy, Inc.	00216	15	03	627	577	(50)	1.78	1,116	1,027	(89)
Stirling Academy, Inc.	00216	15	04	11,621	9,994	(1,627)	1.77	20,569	17,689	(2,880)
Stirling Academy, Inc.	00216	15	10	35,061	31,780	(3,281)	2.29	80,290	72,776	(7,513)
Stirling Academy, Inc.	00216	15	12	2,401	2,301	(100)	2.29	5,498	5,269	(229)
Stirling Academy, Inc.	00216	15	41	8,799	7,652	(1,147)	2.29	20,150	17,523	(2,627)
Stirling Academy, Inc.	00216	15	42	121,566	110,037	(11,529)	2.29	278,386	251,985	(26,401)
Stirling Academy, Inc.	00216	15	52	897	897	0	2.29	2,054	2,054	0
Stirling Academy, Inc.	00216	15	61	190	120	(70)	4.24	806	509	(297)
Stirling Academy, Inc.	00216	15	62	1,152	992	(160)	4.24	4,884	4,206	(678)

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Verdugo Mental Health Center	00221	15	10	12,687	8,022	(4,665)	2.44	30,956	19,574	(11,383)
Verdugo Mental Health Center	00221	15	12	0	445	445	2.44	0	1,086	1,086
Verdugo Mental Health Center	00221	15	34	1,125	1,030	(95)	2.44	2,745	2,513	(232)
Verdugo Mental Health Center	00221	15	41	0	3,360	3,360	2.44	0	8,198	8,198
Verdugo Mental Health Center	00221	15	42	114,057	95,525	(18,532)	2.44	278,299	233,081	(45,218)
Verdugo Mental Health Center	00221	15	52	24,270	13,037	(11,233)	2.44	59,219	31,810	(27,409)
Verdugo Mental Health Center	00221	15	54	0	1,014	1,014	2.44	0	2,474	2,474
Verdugo Mental Health Center	00221	15	61	0	1,070	1,070	4.51	0	4,826	4,826
Verdugo Mental Health Center	00221	15	62	15,528	12,508	(3,020)	4.51	70,031	56,411	(13,620)
Aspen Health Services	00801	10	85	986	1,458	472	155.43	153,254	226,617	73,363
Aspen Health Services	00801	15	04	12,755	33,020	20,265	1.56	19,898	51,511	31,613
Aspen Health Services	00801	15	10	2,734	824	(1,910)	2.01	5,495	1,656	(3,839)
Aspen Health Services	00801	15	42	2,341	10,492	8,151	2.01	4,705	21,089	16,384
Aspen Health Services	00801	15	62	2,426	5,958	3,532	3.73	9,049	22,223	13,174
Total				10,564,315	10,091,193	(473,122)		$ 25,937,427	$ 23,380,529	$ (2,557,194)

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-12
Comparison of Units of Service and Gross Costs
Of Legal Entity Agencies Included in Fourth Generation Data Set
Fiscal Year 2005-06

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Comparison of Units of Services and Costs of Legal Entities Included in Fourth Generation Data Set
Original Claim v. Fourth Generation Data Set
FY 2005-06

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
LACDMH	00019	10	85	3	0	(3)	212.28	637	0	(637)
LACDMH	00019	15	04	893,193	869,653	(23,540)	2.03	1,813,182	1,765,396	(47,786)
LACDMH	00019	15	10	106,703	98,466	(8,237)	2.60	277,428	256,012	(21,416)
LACDMH	00019	15	34	6,834	5,463	(1,371)	2.62	17,905	14,313	(3,592)
LACDMH	00019	15	42	2,203,538	2,262,861	59,323	2.60	5,729,199	5,883,439	154,240
LACDMH	00019	15	52	17,689	12,541	(5,148)	2.60	45,991	32,607	(13,385)
LACDMH	00019	15	62	87,906	78,037	(9,869)	5.07	445,683	395,648	(50,036)
LACDMH	00019	60	60	9,476	0	(9,476)	106.75	1,011,563	-	(1,011,563)
Institute For Redesign of Learning (The Alm	00171	15	04	3,165	2,850	(315)	1.52	4,811	4,332	(479)
Institute For Redesign of Learning (The Alm	00171	15	10	2,753	2,575	(178)	1.97	5,423	5,073	(351)
Institute For Redesign of Learning (The Alm	00171	15	42	55,960	54,532	(1,428)	1.97	110,241	107,428	(2,813)
Institute For Redesign of Learning (The Alm	00171	15	52	4,401	4,722	321	1.97	8,670	9,302	632
Institute For Redesign of Learning (The Alm	00171	15	62	3,830	3,355	(475)	3.64	13,941	12,212	(1,729)
Cedars Sinai Medical Center	00178	15	04	10,815	7,425	(3,390)	1.95	21,089	14,479	(6,611)
Cedars Sinai Medical Center	00178	15	10	12,710	10,070	(2,640)	2.52	32,029	25,376	(6,653)
Cedars Sinai Medical Center	00178	15	34	645	795	150	2.52	1,625	2,003	
Cedars Sinai Medical Center	00178	15	42	70,241	59,716	(10,525)	2.52	177,007	150,484	(26,523)
Cedars Sinai Medical Center	00178	15	52	2,610	2,220	(390)	2.52	6,577	5,594	(983)
Cedars Sinai Medical Center	00178	15	62	10,829	9,644	(1,185)	4.65	50,355	44,845	(5,510)
Childrens Hospital of Los Angeles	00179	15	04	5,856	5,371	(485)	1.95	11,419	10,473	(946)
Childrens Hospital of Los Angeles	00179	15	10	7,424	7,379	(45)	2.52	18,708	18,595	(113)
Childrens Hospital of Los Angeles	00179	15	34	1,450	1,450	0	2.52	3,654	3,654	0
Childrens Hospital of Los Angeles	00179	15	42	35,233	34,378	(855)	2.52	88,787	86,633	(2,155)
Childrens Hospital of Los Angeles	00179	15	52	1,182	834	(348)	2.52	2,979	2,102	(877)
Childrens Hospital of Los Angeles	00179	15	62	11,381	11,346	(35)	4.65	52,922	52,759	(163)
Community Counseling Service	00180	15	04	6,685	7,334	649	1.53	10,228	11,221	993
Community Counseling Service	00180	15	10	3,174	4,953	1,779	1.96	6,221	9,708	3,487
Community Counseling Service	00180	15	34	570	570	0	1.96	1,117	1,117	0
Community Counseling Service	00180	15	42	14,248	17,283	3,035	1.96	27,926	33,875	5,949
Community Counseling Service	00180	15	52	5,010	5,097	87	1.96	9,820	9,990	171
Community Counseling Service	00180	15	62	1,490	1,490	0	3.64	5,424	5,424	0
Community Family Guidance Center	00181	15	04	1,075	880	(195)	1.44	1,548	1,267	(281)
Community Family Guidance Center	00181	15	10	27,480	25,900	(1,580)	1.86	51,113	48,174	(2,939)
Community Family Guidance Center	00181	15	42	100,958	93,268	(7,690)	1.86	187,782	173,478	(14,303)
Community Family Guidance Center	00181	15	62	6,630	6,295	(335)	3.44	22,807	21,655	(1,152)
Didi Hirsch Psychiatric Service	00183	15	04	3,165	3,031	(134)	1.87	5,919	5,668	(251)

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Comparison of Units of Services and Costs of Legal Entities Included in Fourth Generation Data Set
Original Claim v. Fourth Generation Data Set
FY 2005-06

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Didi Hirsch Psychiatric Service	00183	15	10	12,763	12,571	(192)	2.46	31,397	30,925	(472)
Didi Hirsch Psychiatric Service	00183	15	34	2,952	2,952	0	2.46	7,262	7,262	0
Didi Hirsch Psychiatric Service	00183	15	42	95,190	93,973	(1,217)	2.46	234,167	231,174	(2,994)
Didi Hirsch Psychiatric Service	00183	15	52	785	807	22	2.46	1,931	1,985	54
Didi Hirsch Psychiatric Service	00183	15	62	7,869	7,437	(432)	4.49	35,332	33,392	(1,940)
Dubnoff Center	00184	15	04	1,233	1,343	110	1.91	2,355	2,565	210
Dubnoff Center	00184	15	10	1,910	2,287	377	2.46	4,699	5,626	927
Dubnoff Center	00184	15	34	0	243	243	2.47	0	600	600
Dubnoff Center	00184	15	42	101,884	100,897	(987)	2.48	252,672	250,225	(2,448)
Dubnoff Center	00184	15	52	5,086	7,562	2,476	2.44	12,410	18,451	6,041
Dubnoff Center	00184	15	62	18,484	23,532	5,048	4.58	84,657	107,777	23,120
Enki Health & Research	00188	10	85	146	149	3	132.00	19,272	19,668	396
Enki Health & Research	00188	15	04	18,194	18,691	497	1.18	21,469	22,055	586
Enki Health & Research	00188	15	10	26,288	26,451	163	1.95	51,262	51,579	318
Enki Health & Research	00188	15	42	169,533	175,254	5,721	1.95	330,589	341,745	11,156
Enki Health & Research	00188	15	52	12,376	12,339	(37)	1.95	24,133	24,061	(72)
Enki Health & Research	00188	15	62	22,722	23,342	620	3.65	82,935	85,198	2,263
The Guidance Center	00191	15	04	4,575	4,583	8	1.78	8,144	8,158	14
The Guidance Center	00191	15	10	31,937	31,724	(213)	2.15	68,665	68,207	(458)
The Guidance Center	00191	15	34	630	725	95	2.15	1,355	1,559	204
The Guidance Center	00191	15	42	103,496	102,143	(1,353)	2.15	222,516	219,607	(2,909)
The Guidance Center	00191	15	52	25,652	25,622	(30)	2.15	55,152	55,087	(65)
The Guidance Center	00191	15	62	8,797	8,467	(330)	3.63	31,933	30,735	(1,198)
Hathaway Children & Family Services	00192	10	98	1,381	1,347	(34)	105.42	145,585	142,001	(3,584)
Hathaway Children & Family Services	00192	15	04	10,857	10,997	140	1.62	17,588	17,815	227
Hathaway Children & Family Services	00192	15	10	43,287	43,421	134	2.10	90,903	91,184	281
Hathaway Children & Family Services	00192	15	34	368	368	0	2.10	773	773	0
Hathaway Children & Family Services	00192	15	42	194,211	188,956	(5,255)	2.10	407,843	396,808	(11,036)
Hathaway Children & Family Services	00192	15	52	50,644	50,199	(445)	2.10	106,352	105,418	(935)
Hathaway Children & Family Services	00192	15	62	47,215	44,415	(2,800)	3.87	182,722	171,886	(10,836)
Intercommunity Child Guidance Center	00195	15	04	9,027	9,612	585	1.57	14,172	15,091	918
Intercommunity Child Guidance Center	00195	15	10	17,471	17,260	(211)	2.03	35,466	35,038	(428)
Intercommunity Child Guidance Center	00195	15	34	585	650	65	2.03	1,188	1,320	132
Intercommunity Child Guidance Center	00195	15	42	123,231	118,336	(4,895)	2.03	250,159	240,222	(9,937)
Intercommunity Child Guidance Center	00195	15	52	37,179	39,266	2,087	2.03	75,473	79,710	4,237
Intercommunity Child Guidance Center	00195	15	62	17,345	15,573	(1,772)	3.77	65,391	58,710	(6,680)
Vista Del Mar Child and Family Services	00196	10	85	2,131	244	(1,887)	195.58	416,781	47,722	(369,059)

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Comparison of Units of Services and Costs of Legal Entities Included in Fourth Generation Data Set
Original Claim v. Fourth Generation Data Set
FY 2005-06

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Vista Del Mar Child and Family Services	00196	10	98	4,112	1,549	(2,563)	126.80	521,402	196,413	(324,988)
Vista Del Mar Child and Family Services	00196	15	04	95,238	43,625	(51,613)	1.95	185,714	85,069	(100,645)
Vista Del Mar Child and Family Services	00196	15	10	22,904	14,006	(8,898)	2.52	57,718	35,295	(22,423)
Vista Del Mar Child and Family Services	00196	15	34	360	360	0	2.52	907	907	0
Vista Del Mar Child and Family Services	00196	15	42	188,449	104,960	(83,489)	2.52	474,891	264,499	(210,392)
Vista Del Mar Child and Family Services	00196	15	52	9,511	7,228	(2,283)	2.52	23,968	18,215	(5,753)
Vista Del Mar Child and Family Services	00196	15	58	182,048	0	(182,048)	2.52	458,761	-	(458,761)
Vista Del Mar Child and Family Services	00196	15	62	103,956	24,014	(79,942)	4.66	484,435	111,905	(372,530)
Help Group Child & Family Center	00198	15	04	4,491	5,386	895	1.88	8,443	10,126	1,683
Help Group Child & Family Center	00198	15	10	88,037	84,690	(3,347)	2.45	215,691	207,491	(8,200)
Help Group Child & Family Center	00198	15	34	207	207	0	2.45	507	507	0
Help Group Child & Family Center	00198	15	42	655,746	610,699	(45,047)	2.45	1,606,578	1,496,213	(110,365)
Help Group Child & Family Center	00198	15	52	6,617	6,377	(240)	2.45	16,212	15,624	(588)
Help Group Child & Family Center	00198	15	58	15,221	0	(15,221)	2.45	37,291	-	(37,291)
Help Group Child & Family Center	00198	15	62	46,776	42,484	(4,292)	4.54	212,363	192,877	(19,486)
Los Angeles Child Guidance Clinic	00199	10	82	166	149	(17)	134.30	22,294	20,011	(2,283)
Los Angeles Child Guidance Clinic	00199	15	04	38,600	36,784	(1,816)	1.88	72,568	69,154	(3,414)
Los Angeles Child Guidance Clinic	00199	15	10	18,211	16,579	(1,632)	2.42	44,071	40,121	(3,949)
Los Angeles Child Guidance Clinic	00199	15	34	550	550	0	2.42	1,331	1,331	0
Los Angeles Child Guidance Clinic	00199	15	42	220,236	208,735	(11,501)	2.42	532,971	505,139	(27,832)
Los Angeles Child Guidance Clinic	00199	15	52	22,494	20,999	(1,495)	2.42	54,435	50,818	(3,618)
Los Angeles Child Guidance Clinic	00199	15	62	23,105	21,010	(2,095)	4.48	103,510	94,125	(9,386)
Penny Lane Centers	00201	15	04	70	34	(36)	1.55	109	53	(56)
Penny Lane Centers	00201	15	10	4,761	3,942	(819)	2.13	10,141	8,396	(1,744)
Penny Lane Centers	00201	15	34	575		(575)	2.13	1,225	-	(1,225)
Penny Lane Centers	00201	15	42	28,944	19,643	(9,301)	2.13	61,651	41,840	(19,811)
Penny Lane Centers	00201	15	52	1,181	1,181	0	2.13	2,516	2,516	0
Penny Lane Centers	00201	15	58	1,051	0	(1,051)	2.13	2,239	-	(2,239)
Penny Lane Centers	00201	15	62	2,555	2,305	(250)	4.31	11,012	9,935	(1,078)
Pacific Clinics	00203	10	89	1,713	1,620	(93)	138.85	237,850	224,937	(12,913)
Pacific Clinics	00203	15	03	63,691	58,997	(4,694)	1.38	87,894	81,416	(6,478)
Pacific Clinics	00203	15	12	67,364	62,014	(5,350)	1.79	120,582	111,005	(9,577)
Pacific Clinics	00203	15	33	60	60	0	1.78	107	107	0
Pacific Clinics	00203	15	41	788,641	719,411	(69,230)	1.79	1,411,667	1,287,746	(123,922)
Pacific Clinics	00203	15	54	52,633	48,314	(4,319)	1.79	94,213	86,482	(7,731)
Pacific Clinics	00203	15	61	60,022	57,161	(2,861)	3.31	198,673	189,203	(9,470)
Harbor View Rehabilitation Center	00206	10	85	109	105	(4)	99.35	10,829	10,432	(397)
Harbor View Rehabilitation Center	00206	15	04	245	185	(60)	1.08	265	200	(65)

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Comparison of Units of Services and Costs of Legal Entities Included in Fourth Generation Data Set
Original Claim v. Fourth Generation Data Set
FY 2005-06

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Harbor View Rehabilitation Center	00206	15	10	15	15	0	1.42	21	21	0
Harbor View Rehabilitation Center	00206	15	42	2,540	2,540	0	1.42	3,607	3,607	0
Harbor View Rehabilitation Center	00206	15	58	180	0	(180)	1.42	256	-	(256)
Child & Family Guidance Center	00207	15	04	21,114	13,666	(7,448)	1.90	40,117	25,965	(14,151)
Child & Family Guidance Center	00207	15	10	67,009	49,689	(17,320)	2.46	164,842	122,235	(42,607)
Child & Family Guidance Center	00207	15	34	3,431	2,154	(1,277)	2.46	8,440	5,299	(3,141)
Child & Family Guidance Center	00207	15	42	791,165	484,151	(307,014)	2.46	1,946,266	1,191,011	(755,254)
Child & Family Guidance Center	00207	15	52	27,212	52,024	24,812	2.46	66,942	127,979	61,038
Child & Family Guidance Center	00207	15	62	93,029	63,860	(29,169)	4.54	422,352	289,924	(132,427)
Child & Family Center	00210	15	03	59,421	58,746	(675)	1.77	105,175	103,980	(1,195)
Child & Family Center	00210	15	12	89,348	86,033	(3,315)	2.24	200,140	192,714	(7,426)
Child & Family Center	00210	15	33	655		(655)	2.24	1,467	-	(1,467)
Child & Family Center	00210	15	34		655	655	2.24	0	1,467	1,467
Child & Family Center	00210	15	41	418,550		(418,550)	2.24	937,552	-	(937,552)
Child & Family Center	00210	15	42		406,260	406,260	2.24	0	910,022	910,022
Child & Family Center	00210	15	52		45,094	45,094	2.24	0	101,011	101,011
Child & Family Center	00210	15	54	46,253		(46,253)	2.24	103,607	-	(103,607)
Child & Family Center	00210	15	61	37,224		(37,224)	3.84	142,940	-	(142,940)
Child & Family Center	00210	15	62		36,714	36,714	3.84	0	140,982	140,982
South Bay Children's Health Center	00213	10	98	105	105	0	126.68	13,301	13,301	0
South Bay Children's Health Center	00213	15	04	559	559	0	1.95	1,090	1,090	0
South Bay Children's Health Center	00213	15	10	4,100	4,100	0	2.52	10,332	10,332	0
South Bay Children's Health Center	00213	15	42	29,432	29,432	0	2.52	74,169	74,169	0
South Bay Children's Health Center	00213	15	52	92	92	0	2.52	232	232	0
South Bay Children's Health Center	00213	15	62	5,571	5,571	0	4.65	25,905	25,905	0
Special Service For Groups	00214	15	03	2,608		(2,608)	1.89	4,929	-	(4,929)
Special Service For Groups	00214	15	04		2,573	2,573	1.89	0	4,863	4,863
Special Service For Groups	00214	15	10		3,560	3,560	2.44	0	8,686	8,686
Special Service For Groups	00214	15	12	4,027		(4,027)	2.44	9,826	-	(9,826)
Special Service For Groups	00214	15	41	14,631		(14,631)	2.44	35,700	-	(35,700)
Special Service For Groups	00214	15	42		17,675	17,675	2.44	0	43,127	43,127
Special Service For Groups	00214	15	52		3,428	3,428	2.44	0	8,364	8,364
Special Service For Groups	00214	15	54	7,195		(7,195)	2.44	17,556	-	(17,556)
Special Service For Groups	00214	15	58	3,553		(3,553)	2.44	8,669	-	(8,669)
Special Service For Groups	00214	15	61	1,558		(1,558)	4.51	7,027	-	(7,027)
Special Service For Groups	00214	15	62		761	761	4.51	0	3,432	3,432
Stirling Academy, Inc.	00216	15	04	7,259	6,988	(271)	1.75	12,703	12,229	(474)
Stirling Academy, Inc.	00216	15	10	30,838	30,568	(270)	1.75	53,967	53,494	(473)

Los Angeles County
Handicapped and Disabled Students Progam
July 1, 2003, through June 30, 2006
Comparison of Units of Services and Costs of Legal Entities Included in Fourth Generation Data Set
Original Claim v. Fourth Generation Data Set
FY 2005-06

Entity Name	Entity Number	Mode	SFC	UOS Identified on 1909	Gen 4 Units	Variance	Rate	1909 Gross Costs	Gen 4 Gross Costs	Variance
Stirling Academy, Inc.	00216	15	42	128,065	128,651	586	1.75	224,114	225,139	1,026
Stirling Academy, Inc.	00216	15	52	3,593	4,387	794	1.75	6,288	7,677	1,390
Stirling Academy, Inc.	00216	15	62	1,863	1,740	(123)	3.83	7,135	6,664	(471)
Verdugo Mental Health Center	00221	15	10	9,930	9,005	(925)	2.34	23,236	21,072	(2,165)
Verdugo Mental Health Center	00221	15	34	440	440	0	2.34	1,030	1,030	0
Verdugo Mental Health Center	00221	15	42	118,404	111,616	(6,788)	2.34	277,065	261,181	(15,884)
Verdugo Mental Health Center	00221	15	52	26,694	22,317	(4,377)	2.34	62,464	52,222	(10,242)
Verdugo Mental Health Center	00221	15	62	11,285	10,425	(860)	4.33	48,864	45,140	(3,724)
Providence Community Services (Aspen)	00801	10	85	718	802	84	161.95	116,280	129,884	13,604
Providence Community Services (Aspen)	00801	15	04	43,285	22,037	(21,248)	1.59	68,823	35,039	(33,784)
Providence Community Services (Aspen)	00801	15	10		230	230	2.09	0	481	481
Providence Community Services (Aspen)	00801	15	42	17,114	18,247	1,133	2.09	35,768	38,136	2,368
Providence Community Services (Aspen)	00801	15	62	3,196	5,179	1,983	3.86	12,337	19,991	7,654
Total				9,917,657	8,902,974	(1,014,683)		$ 26,365,997	$ 22,034,876	$ (4,331,498)

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit A-13
State Controller's Office Letter to the Los Angeles County Department of Mental Health Dated May 7, 2013

JOHN CHIANG
California State Controller

May 7, 2013

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

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

Dear Dr. Kay:

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

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

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

RECEIVED
MAY 14 2013
CHIEF DEPUTY DIRECTOR

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

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

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

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

Sincerely,

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

JS/kw

12006

cc: Lyn Wallensak, Health Program Analyst III
Los Angeles County Department of Mental Health
Ed Jewik, Program Specialist V
Los Angeles County Department of Auditor-Controller
Jeffrey V. Brownfield, Chief
Division of Audits, State Controller's Office
Chris Ryan, Manager
Division of Audits, State Controller's Office

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit B-1
Claiming Instructions
Fiscal Year 2003-04, 2004-05 and 2005-06

SERVICES TO HANDICAPPED STUDENTS

1. Summary of Chapters 1747/84 and 1274/85

Chapter 1747, Statutes of 1984, added Chapter 26, commencing with § 7570, to Division 7 of Title 1 of the Government Code.

Chapter 1274, Statutes of 1985, amended Government Code § § 7572, 7572.5, 7575, 7576, 7579, 7582, and 7587; amended and repealed § 7583; added § 7586.5 and 7586.7; repealed § 7574 and amended § 5651 of the Welfare and Institutions Code. To the extent that Government Code § 7572 and § 60040, Title 2, Code of California Regulations, require county participation in the mental health assessment for "individuals with exceptional needs," such legislation and regulations impose a new program or higher level of service upon a county. Furthermore, any related county participation in the expanded "Individualized Education Program" (IEP) team and case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed", pursuant to Subdivisions (a), (b), and (c) of Government Code § 7572.5 and their implementing regulations.

The aforementioned mandatory county participation in the IEP process is not subject to the Short Doyle Act, and accordingly, such costs related thereto, are costs mandated by the state and are fully reimbursable within the meaning of § 6, Article XIIIB of the California Constitution.

The provisions of Welfare and Institutions Code § 5651, Subdivision (g), result in a higher level of service within the county Short-Doyle program because pursuant to Government Code § § 7571 and 7576 and their implementing regulations, the mental health services must be included in the county Short-Doyle annual plan. Such services include psychotherapy and other mental health services provided to "individuals with exceptional needs", including those designated as "seriously emotionally disturbed", and required in such individual's IEP.

Such mental health services are subject to the current cost sharing formula of the Short-Doyle Act, through which the state provides ninety (90) percent of the total costs of the Short-Doyle program, and the county is required to provide the remaining ten (10) percent of the funds. Accordingly, only ten (10) percent of such program costs are reimbursable within the meaning of § 6, Article XIIIB of the California Constitution as costs mandated by the state, because the Short-Doyle Act currently provides counties ninety (90) percent of the costs of furnishing those mental health services set forth in Government Code § § 7571 and 7576 and their implementing regulations, and described in the county's Short-Doyle annual plan pursuant to Welfare and Institutions Code § 5651, Subdivision (g).

On April 26, 1990, the Commission on State Mandates determined that Chapter 1747, Statutes of 1984 and Chapter 1274, Statutes of 1985 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2. The Commission determined that county participation in the IEP process is a state mandated program and any related cost is fully reimbursable. Furthermore, any mental health treatment required by an IEP is subject to the Short-Doyle cost sharing formula. Consequently, only the county's Short-Doyle share (i.e., ten percent) of the mental health treatment costs will be reimbursed as costs mandated by the state.

2. **Eligible Claimants**

Any county incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. **Appropriations**

These claiming instructions are issued following the adoption of the program's amended parameters and guidelines by the Commission on State Mandates. Funds for payment of the 1994/95, 1995/96, 1996/97 costs are made available in state budget acts of these fiscal years.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county auditors.

4. **Types of Claims**

A. **Reimbursement and Estimated Claims**

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. **Minimum Claim**

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds $200 per program per fiscal year.

5. **Filing Deadline**

A. **Initial Claims**

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

(1) Reimbursement claims detailing the actual costs incurred for the 1994/95 and 1995/96 fiscal years must be filed with the State Controller's Office and post- marked by July 28, 1997. If the reimbursement claim is filed after the deadline of July 28, 1997, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

(2) Estimated claims for costs to be incurred during the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by July 28, 1997. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1996/97 reimbursement claim must be filed by November 30, 1997.

B. **Annually Thereafter**

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

(1) An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

(2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed $1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for the direct and indirect cost of labor, supplies, and services incurred for the following mandated components:

A. Assessment, IEP Participation, Case Management

(1) The scope of the mandate is one hundred percent (100) percent reimbursement of any costs related to IEP Participation, Assessment, and Case Management, except for individuals billed to Medi-Cal only. The Federal Financing Participation portion (FFP) for these activities should be deducted from reimbursable activities not subject to the Short-Doyle Act.

(2) For each eligible claimant, the following cost items are one hundred (100%) percent reimbursable (G. C. § 7572, subd. (d)(1)):

(a) Whenever an LEA refers an individual suspected of being an "individual with exceptional needs" to the local mental health department, mental health assessment and recommendation by qualified mental health professionals in conformance with assessment procedures set forth in Article 2 (commencing with § 56320) of Chapter 4 of part 30 of Division 4 of the Education Code, and regulations developed by the State Department of Mental Health, in consultation with the State Department of Education, including but not limited to the following mandated services:

i. Interview with the child and family

ii. Collateral interviews as necessary

iii. Review of the records

iv. Observation of the child at school

v. Psychological testing and/or psychiatric assessment, as necessary.

(b) Review and discussion of mental health assessment and recommendations with parent and appropriate IEP team members. (G. C. § 7572, subd. (d)(1)).

(c) Attendance by the mental health professional who conducted the assessment at IEP meetings, when requested. (G. C. § 7572, subd. (d)(1)).

(d) Review by claimant's mental health professional of any independent assessment(s) submitted by the IEP team. (G. C. 7572, subd. (d)(2)).

(e) When the written mental health assessment report provided by the local mental health program determines that an "individual with special needs" is seriously

emotionally disturbed", and any member of the IEP team recommends residential placement based upon relevant assessment information, inclusion of the claimant's mental health professional on that individual's expanded IEP team.

(f) When the IEP prescribes residential placement for an "individual with exceptional needs" who is "seriously emotionally disturbed," claimant's mental health personnel's identification of out-of-home placement, case management, six month review of IEP, and expanded IEP responsibilities. (G. C. § 7572.5).

(g) Required participation in due process procedures, including but not limited to due process hearings.

(b) One hundred (100%) percent of any administrative costs related to IEP Participation, Assessment, and Case Management, whether direct or indirect.

B. Treatment Services

Any costs related to mental health treatment services rendered under the Short-Doyle Act:

(1) The scope of the mandate is ten (10%) percent reimbursement.

(2) For each eligible claimant, the following cost items for the provision of mental health services when required by a child's individualized education program are ten (10%) percent reimbursable (G. C. § 7576):

(a) Individual therapy

(b) Collateral therapy and contacts

(c) Group therapy

(d) Day treatment

(e) Mental health portion of residential treatment in excess of the State Department of Social Services payment for the residential placement.

(b) Ten (10%) percent of any administrative costs related to mental health treatment services rendered under the Short-Doyle Act, whether direct or indirect.

7. Reimbursement Limitations

A. Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed.

B. The following reimbursements for this mandate shall be deducted from the claim:

1. Any direct payments (categorical funding) received form the State which are specifically allocated to this program.

2. Any other reimbursement for this mandate (excluding Short-Doyle funding, private insurance payments, and Medi-Cal payments), which is received from any source, e.g., federal, state, etc.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms HDS-1, HDS-2, HDS-3, HDS-4, HDS-5, and HDS-6 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

9. Claim Preparation

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate:

A. Cost Report Method

Under this claiming method a complete copy of the annual cost report including all supporting schedules attached to the cost report as filed with DMH must also be filed with the claim forms submitted to the State Controller.

To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

Ten (10%) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs that exceed ten (10%) percent of total program direct labor costs, excluding fringe benefits.

OR if an indirect cost rate greater than ten (10%) is being claimed:

By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations that further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program, each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP's.

1. Form HDS-6, Component/Activity Cost Detail

This form is used to detail the cost of administration for Assessment, IEP Participation, Case Management and Mental Health Treatment. The indirect costs summarized on this form must be carried forward to HDS-3, line (03)(e) or HDS-3, line (03)(g), as appropriate.

Indirect costs may be computed as ten (10%) of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than ten (10%) is used, include the Indirect Cost Proposal (ICRP) with the claim. If more than one department is involved in the mandated costs program, each department must have their own ICRP.

2. Form HDS-5, Component/Activity Cost Detail

This form is used to detail the cost of due process proceedings. Claim statistics shall identify the amount of work performed during the period in which costs are claimed. The claimant must provide the number of due process proceedings. The cost summarized on this form must be carried forward to HDS-3, line (03)(d).

Indirect costs may be computed as ten (10%) of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than ten (10%) is used, include the Indirect Cost Proposal (ICRP) with the claim. If more than one department is involved in the mandated costs program, each department must have their own ICRP.

3. Form HDS-4, Component/Activity Cost Detail

This form is used to segregate the detailed cost by claim component. Information required to complete this form: (a) Name of Providers, (b) Provider I.D. Numbers, (c) Service Function Codes, (d) Units of Service, and (e) Rate Per

Unit. Carry forward the total from line (05) column (f) to form HDS-3, block (03) in the appropriate line.

4. **Form HDS-3, Claim Summary**

This form is used to summarize the cost from forms HDS-4, HDS-5, and HDS-6. The cost must be reduced by the amount of funds received from Non-Categorical State General/Realignment Funds, State Categorical Funds, Short-Doyle/Medi Cal (FFP only), and other funds that reimburse any portion of the mandate. The total claimed amount on this form is carried forward to form FAM-27.

B. Actual Increased Cost Method

Report actual increased costs incurred for each of the following expense categories in the format specified by the State Controller's claiming instructions. Attach supporting schedules as necessary.

1. **Form HDS-2, Component/Activity Cost Detail**

This form is used to segregate the detailed cost by claim component. A separate form HDS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(a) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(b) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(c) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

2. **Form HDS-1, Claim Summary**

This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Direct costs summarized on this form are derived from form HDS-2 and carried forward to form FAM-27.

One hundred (100%) of any indirect administrative costs related to IEP participation, assessment, case management, and ten percent (10%) of mental health treatment rendered under the Short-Doyle Act may be claimed to the extent that reimbursable indirect costs have not already been reimbursed by the DMH. Indirect costs may be claimed using either of two methods:

(a) Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceed ten (10) percent of total program direct labor costs, excluding fringe benefits.

OR if an indirect cost rate greater than ten (10) percent is being claimed,

(b) By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program, each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP's.

C. **Form FAM-27, Claim for Payment**

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form HDS-1 or HDS-3 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

A. Cost Report Method

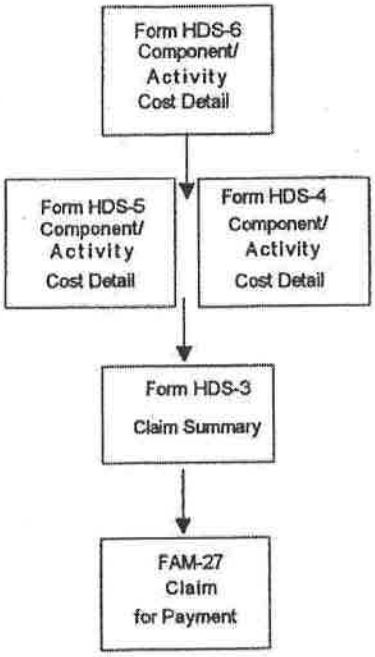
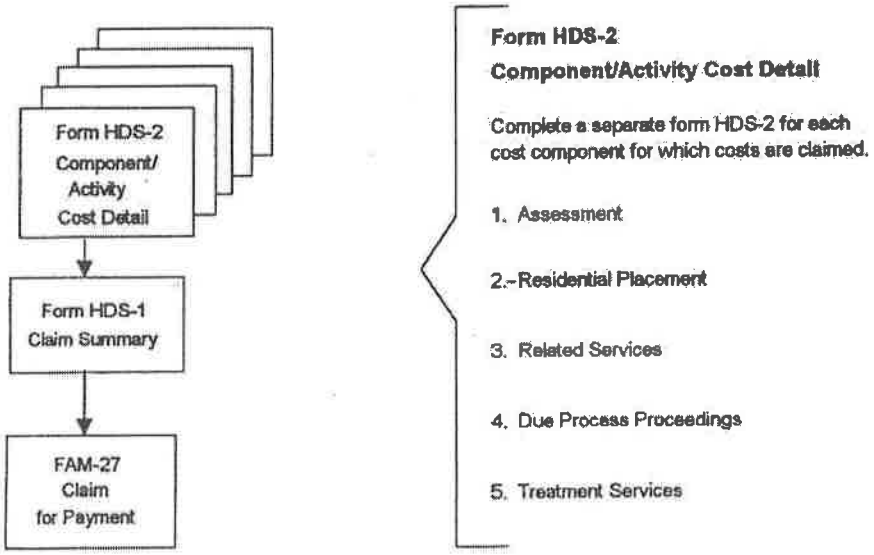


Illustration of Claim Forms

B. Actual Report Method



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only
(19) Program Number 00111
(20) Date Filed ___/___/___
(21) LRS Input ___/___/___

Program **111**

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box Suite

City State Zip Code

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) 20___/20___	(12) 20___/20___
Total Claimed Amount	(07)	(13)
Less: 10% Late Penalty, not to exceed $1,000		(14)
Less: Prior Claim Payment Received		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

Reimbursement Claim Data	
(22) HDS-1, (03)(a)	
(23) HDS-1, (03)(b)	
(24) HDS-1, (03)(c)	
(25) HDS-1, (04)(1)(d)	
(26) HDS-1, (04)(2)(d)	
(27) HDS-1, (04)(3)(d)	
(28) HDS-1, (04)(4)(d)	
(29) HDS-1, (04)(5)(d)	
(30) HDS-1, (06)	
(31) HDS-3, (05)	
(32) HDS-3, (06)	
(33) HDS-3, (07)	
(34) HDS-3, (09)	
(35) HDS-3, (10)	
(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 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

Type or Print Name Title

(38) Name of Contact Person for Claim Telephone Number ( ) - Ext.

E-Mail Address

Form FAM-27 (Revised 09/03)

Program 111	SERVICES TO HANDICAPPED STUDENTS Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by 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) or complete form HDS-3 and enter the amount from line (15). If more than one form is completed due to multiple department involvement in this mandate, add the total claimed amounts from each form as applicable.

(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 for each fiscal year. The total claimed amount should exceed $1,000.

(13) Enter the amount of the reimbursement claim from form HDS-1, line (11) or form HDS-3, line (15). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred 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 (10% penalty), or $1,000, whichever is less.

(15) If filing a reimbursement claim and a 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, (03)(a), means the information is located on form HDS-1, block (03), line (a). 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 agency'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.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

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 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

Claim Statistics	
(03) (a) Number of students who were suspected of being "individuals with exceptional needs," and were referred to the local mental health department for assessment and recommendation in the fiscal year of claim.	
(b) Number of students who required residential placements in the fiscal year of claim.	
(c) Number of due proceedings that took place in the fiscal year of claim.	

Direct Costs	Object Accounts			
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
1. Assessment				
2. Residential Placement				
3. Related Services				
4. Due Process Proceedings				
5. Treatment Services				
(05) Total Direct Costs				

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(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)(d) + line (07)]	

Cost Reduction	
(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable, (i.e., State General/Realignment Funds, State Categorical Funds, Short-Doyle/Medi-Cal (FFP only), etc.)	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Revised 09/03

Program 111	SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY Instructions	FORM HDS-1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

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) (a) Enter the number of students who were suspected of being "individuals with exceptional needs," and were referred to the local mental health department for assessment and recommendation in the fiscal year of claim.

(b) Enter the number of students who required residential placements in the fiscal year of claim.

(c) Enter the number of due proceedings that took place in the fiscal year of claim.

(04) Reimbursable Components. For each reimbursable component, enter the total from form HDS-2, line (05), columns (d), (e), and (f) to form HDS-1, block (04), columns (a), (b), and (c) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (d).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.

(07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and 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). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct 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, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). 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 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- ☐ Assessment
- ☐ Due Process Proceedings
- ☐ Residential Placement
- ☐ Treatment Services
- ☐ Related Services

(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) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

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Program 111	SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HDS-2

(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-2 should be completed for each department.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form HDS-2 shall be prepared for each applicable component.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, contract services, travel expenses, etc. **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 these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries		
Services and Supplies **Office Supplies**	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used	
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked Or Total Cost	Invoice

(05) Total line (04), columns (d), (e), and (f) 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 component/activity costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to form HDS-1, block (04), columns (a), (b), and (c) in the appropriate row.

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS-3

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

(03) Reimbursable Components	
Assessment of Individuals with Exceptional Needs	
(a) Assessment: Interviews, Review of Records, Observations, Testing, etc.	
(b) Residential Placement: IEP Reviews, Case Management, and Expanded IEP	
(c) Related Services: Attendance at IEP meetings, Meeting with IEP Members and Parents, and Review of Independent Assessment.	
(d) Due Process Proceedings	
(e) Administrative Costs	
Mental Health Treatment	
(f) Treatment Services: Short-Doyle Program	
(g) Administrative Costs	
(04) Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	
(05) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only)	
(06) Less: Amount Received from State Categorical Funding	
(07) Less: Amount Received from Other (Identify)	
(08) Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	
(09) Sub-total for Mental Health Treatment [Block (03), lines (f) and (g)]	
(10) Less: Non-Categorical State General/Realignment Funds	
(11) Less: Amount Received from State Categorical Funding	
(12) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only)	
(13) Less: Amount Received from Other (Identify)	
(14) Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	
(15) Total Claimed Amount [Sum of line (08) and line (14)]	

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Program 111	SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY Instructions	FORM HDS-3

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.

Form HDS-3 must be filed for a reimbursement claim. Do not complete form HDS-3 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-3 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) Reimbursable Components. For each reimbursable component under block (03), lines (a), (b), and (c), enter the totals from form HDS-4, line (05), column (f), as applicable. For block (03), line (d), enter the cost from form HDS-5, line (08), if applicable. For block (03), lines (e) and (g), enter the cost from HDS-6, line (07), as appropriate.

(04) Sub-total for Assessment of Individual with Exceptional Needs. Enter the sum of the amounts on block (03), lines (a) through (e).

(05) Less: Amount Received from Short-Doyle/Medi-Cal (Federal Financial Participation only).

(06) Less: Amount Received from State Categorical Funding

(07) Less: Amount Received from Other (Identify)

(08) Total for Assessment of Individual with Exceptional Needs. Enter the result of subtracting the sum of lines (05), (06), and (07) from line (04).

(09) Sub-total for Mental Health Treatment. Enter the sum of the amount from block (03), lines (f) and (g).

(10) Less: Non-Categorical State General/Realignment Funds.

(11) Less: Amount Received from State Categorical Funding. Enter the total amount received from the State General Fund for special education.

(12) Less: Amount Received from Short-Doyle/Medi-Cal (Federal Financial Participation only). From line 72, "Medi-Cal Federal," the Department of Mental Health Cost Reporting/Data Collection System, "Local Services Cost Report," form MH 1944, enter the sum of amounts shown for providers listed on form HDS-4, block (04)(a).

(13) Less: Amount Received from Other (Identify). Enter the total amount received from sources which reimbursed the cost of this mandate (e.g., Patient health insurance). Attach a separate schedule identifying those funding.

(14) Total Mental Health Treatment. Enter the result of subtracting the sum of lines (10) to (13) from line (09).

(15) Total Claimed Amount. Enter the sum of line (08) and line (14). Carry forward the amount on this line to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

☐ Assessment ☐ Treatment Services

☐ Residential Placement ☐ Other (Identify)

(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) Services and Supplies
(05) Total ☐ Subtotal ☐ Page:____of____					

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Program 111	SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HDS-4

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form HDS-4 shall be prepared for each applicable component.

(04) Description of Expenses. For each "checked" component/activity box in block (03), enter the detailed costs for each case claimed.

(a) Enter the name of the provider.

(b) Enter the provider identification number.

(c) Enter the service function codes.

(d) Enter the number of units of service.

(e) Enter the rate per unit.

(f) Enter the total [Column (d) x column (e)].

A copy of that portion of the county's Short-Doyle fiscal year end report relating to the amounts claimed must be submitted with the claim.

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.

(05) Total line (04), column (f), 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 component/activity costs, number each page. Enter the total from line (05), column (f), to form HDS-3, block (03), in the appropriate line.

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-5

(01) Claimant | (02) Fiscal Year

(03) Reimbursable Component: Due Process Proceedings

(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) Office Supplies	(g) Contract Services
Totals						

(05) Total Direct Costs	[Sum line (04)(d) to line (04)(g)]	
Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [line (06) x {line (04)(d) + line (04)(e)}]	
(08) Total Direct and Indirect Costs	[Line (05) + line (07)]	

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Program 111	SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HDS-5

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Component. Due Process Proceedings.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, contract services, travel expenses, etc. **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 these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Activities	Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries			
Services and Supplies **Office Supplies**	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hours Worked Or Total Cost	Invoice

(05) Total Direct Costs. Enter the total for columns (d) to (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.

(07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (04)(d), by the Indirect Cost Rate, line (06). If an ICRP is submitted and 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 (04)(d), and Total Benefits, line (04)(e), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05), and Total Indirect Costs, line (07). Forward the amount to form HDS-1, line (04)(4)(d).

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Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant | (02) Fiscal Year

(03) Reimbursable Component: Administrative Costs

☐ Assessment of Individual ☐ Mental Health Treatment

(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) Contract Services	(h) Total
Totals							
(05) Total Direct Costs		[Sum line (04)(d) to line (04)(g)]					
Indirect Costs							
(06) Indirect Cost Rate		[From ICRP]					%
(07) Total Indirect Costs		[Line (06) x line (04)(d)] or [line (06) x (line (04)(d) + line (04)(e))]					

Revised 09/03

Program 111	SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HDS-6

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Reimbursable Component. Check the box which indicates the administrative cost component being claimed. Check only one box per form. A separate form HDS-6 shall be prepared for each applicable component. Do not include indirect costs for line (04)(d), since the cost should be recovered on form HDS-5.

(04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component 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, contract services, travel expenses, etc. **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 these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name Title Activities	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits		Benefit Rate		Salaries	Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hours Worked Or Total Cost	Invoice

(05) Total Direct Costs. Enter the total for columns (d) to (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.

(07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (04)(d), by the Indirect Cost Rate, line (06). If an ICRP is submitted and 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 (04)(d), and Total Benefits, line (04)(e), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

Claim Of: County of San Bernardino Claimant	No. CSM-4282 Title 2, Cal. Code Regs., Div. 9, Sections 60000-60200 Chapter 1747, Statutes of 1984 Chapter 1274, Statutes of 1985 *Handicapped and Disabled Students*

PARAMETERS AND GUIDELINES

The attached *amended* Parameters and Guidelines of the Commission on State Mandates are hereby adopted by the Commission on State Mandates in the above entitled matter.

IT IS SO ORDERED August 29, 1996.

K.G. Stewart

Kirk G. Stewart, Executive Director
Commission on State Mandates

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FILE COPY

Hearing Date: August 29, 1996
File Number: CSM-4282
Commission Staff: Lucila Ledesma
LL\4282\RevP&G.Amd

Original Adopted: 8/22/91
Revised: 8/29/96

PARAMETERS AND GUIDELINES

Sections 60000-60200
Title 2, California Code of Regulations, Division 9
Chapter 1747, Statutes of 1984
Chapter 1274, Statutes of 1985
Handicapped and Disabled Students

I. SUMMARY OF MANDATE

Chapter 1747 of the Statutes of 1984 added Chapter 26, commencing with section 7570, to Division 7 of Title 1 of the Government code (Gov. Code).

Chapter 1274 of the Statutes of 1985 amended sections 7572, 7572.5, 7575, 7576, 7579, 7582, and 7587 of, amended and repealed 7583 of, added section 7586.5 and 7586.7 to, and repealed 7574 of, the Gov. Code, and amended section 5651 of the Welfare and Institutions Code.

To the extent that Gov. Code section 7572 and section 60040, Title 2, Code of California Regulations, require county participation in the mental health assessment for "individuals with exceptional needs," such legislation and regulations impose a new program or higher level of service upon a county. Furthermore, any related county participation on the expanded "Individualized Education Program" (IEP) team and case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed," pursuant to subdivisions (a), (b), and (c) of Gov. Code section 7572.5 and their implementing regulations, impose a new program or higher level of service upon a county.

The aforementioned mandatory county participation in the IEP process is not subject to the Short-Doyle Act, and accordingly, such costs related thereto are costs mandated by the state and are fully reimbursable within the meaning of section 6, article XIIIB of the California Constitution.

The provisions of Welfare and Institutions Code section 5651, subdivision (g), result in a higher level of service within the county Short-Doyle program because the mental health services, pursuant to Gov. Code sections 7571 and 7576 and their implementing regulations, must be included in the county Short-Doyle annual plan. Such services include psychotherapy and other mental health services provided to "individuals with exceptional needs," including those designated as "seriously emotionally disturbed," and required in such individual's IEP.

Such mental health services are subject to the current cost sharing formula of the Short-Doyle Act, through which the state provides ninety (90) percent of the total costs of the Short-Doyle program, and the county is required to provide the remaining ten (10) percent of the funds. Accordingly, only ten (10) percent of such program costs are reimbursable within the meaning of section 6, article XIIIB of the California Constitution as costs mandated by the state, because the Short-Doyle Act currently provides counties ninety (90) percent of the costs of furnishing those mental health services set forth in Gov. Code section 7571 and 7576 and their implementing regulations, and described in the county's Short-Doyle annual plan pursuant to Welfare and Institutions Code section 5651, subdivision (g).

II. COMMISSION ON STATE MANDATES' DECISION

The Commission on State Mandates, at its April 26, 1990 hearing, adopted a Statement of Decision that determined that County participation in the IEP process is a state mandated program and any costs related thereto are fully reimbursable. Furthermore, any mental health treatment required by an IEP is subject to the Short-Doyle cost sharing formula. Consequently, only the county's Short-Doyle share (i.e., ten percent) of the mental health treatment costs will be reimbursed as costs mandated by the state.

III. ELIGIBLE CLAIMANTS

All counties

IV. PERIOD OF REIMBURSEMENT

Section 17557 of the Gov. Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that year. The test claim for this mandate was filed on August 17, 1987, all costs incurred on or after July 1, 1986, are reimbursable.

Actual costs for one fiscal year should be included in each claim, and estimated costs for the subsequent year may be included on the same claim, if applicable, pursuant to Government Code section 17561.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Gov. Code section 17564.

V. REIMBURSABLE COSTS

A. One Hundred (100) percent of any costs related to IEP Participation, Assessment, and Case Management:

1. The scope of the mandate is one hundred (100) percent reimbursement, except that for individuals billed to Medi-Cal only, the Federal Financing Participation portion (FFP) for these activities should be deducted from reimbursable activities not subject to the Short-Doyle Act.

2. For each eligible claimant, the following cost items are one hundred (100) percent reimbursable (Gov. Code, section 7572, subd. (d)(1)):

   a. Whenever an LEA refers an individual suspected of being an 'individual with exceptional needs' to the local mental health department, mental health assessment and recommendation by qualified mental health professionals in conformance with assessment procedures set forth in Article 2 (commencing with section 56320) of Chapter 4 of part 30 of Division 4 of the Education Code, and regulations developed by the State Department of Mental Health, in consultation with the State Department of Education, including but not limited to the following mandated services:
   i. interview with the child and family,
   ii. collateral interviews, as necessary,
   iii. review of the records,
   iv. observation of the child at school, and
   v. psychological testing and/or psychiatric assessment, as necessary.

   b. Review and discussion of mental health assessment and recommendation with parent and appropriate IEP team members. (Government Code section 7572, subd. (d)(1))

   c. Attendance by the mental health professional who conducted the assessment at IEP meetings, when requested. (Government Code section 7572, subd. (d)(1))

   d. Review by claimant's mental health professional of any independent assessment(s) submitted by the IEP team. (Government Code section 7572, subd. (d)(2)).

   e. When the written mental health assessment report provided by the local mental health program determines that an 'individual with special needs' is 'seriously emotionally disturbed', and any member of the IEP team recommends residential placement based upon relevant assessment information, inclusion of

the claimant's mental health professional on that individual's expanded IEP team.

f. When the IEP prescribes residential placement for an 'individual with exceptional needs' who is 'seriously emotionally disturbed,' claimant's mental health personnel's identification of out-of-home placement, case management, six month review of IEP, and expanded IEP responsibilities. (Government Code section 7572.5).

g. Required participation in due process procedures, including but not limited to due process hearings.

3. One hundred (100) percent of any administrative costs related to IEP Participation, Assessment, and Case Management, whether direct or indirect.

B. Ten (10) percent of any costs related to mental health treatment services rendered under the Short-Doyle Act :

1. The scope of the mandate is ten (10) percent reimbursement.

2. For each eligible claimant, the following cost items, for the provision of mental health services when required by a child's individualized education program, are ten (10) percent reimbursable (Government Code 7576):

a. Individual therapy,

b. Collateral therapy and contacts,

c. Group therapy,

d. Day treatment, and

e. Mental health portion of residential treatment in excess of the State Department of Social Services payment for the residential placement.

3. Ten (10) percent of any administrative costs related to mental health treatment services rendered under the Short-Doyle Act, whether direct or indirect.

VI. CLAIM PREPARATION

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate:

A. Actual Increased Costs Method: To claim under the Actual Increased Costs Method, report actual increased costs incurred for each of the following expense categories in the format specified by the State Controller's claiming instructions. Attach supporting schedules as necessary:

1. Employee Salaries and Benefits: Show the classification of the employees involved, mandated functions performed, number of hours devoted to the function, and hourly rates and benefits.

2. Services and supplies: Include only expenditures which can be identified as a direct cost resulting from the mandate. List cost of materials acquired which have been consumed or expended specifically for the purpose of this mandate.

3. Direct Administrative Costs:

   a. One hundred (100) percent of any direct administrative costs related to IEP Participation, Assessment, and Case Management.

   b. Ten (10) percent of any direct administrative costs related to mental health treatment rendered under the Short-Doyle Act.

4. Indirect Administrative and Overhead Costs: To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

   a. Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceeds ten (10) percent of total program direct labor costs, excluding fringe benefits.

   OR if an indirect cost rate greater than ten (10) percent is being claimed,

   b. By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program; each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP(s).

B. Cost Report Method. Under this claiming method the mandate reimbursement claim is still submitted on the State Controller's claiming forms in accordance with the claiming instructions. A complete copy of the annual cost report including all supporting schedules attached to the cost report as filed with DMH must also be filed with the claim forms submitted to the State Controller.

1. To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

   a. Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceeds ten (10) percent of total program direct labor costs, excluding fringe benefits.

   OR if an indirect cost rate greater than ten (10) percent is being claimed,

   b. By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program; each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP(s).

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the State Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

A. Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed.

B. The following reimbursements for this mandate shall be deducted from the claim:

1. Any direct payments (categorical funding) received from the State which are specifically allocated to this program; and

2. Any other reimbursement for this mandate (excluding Short-Doyle funding, private insurance payments, and Medi-Cal payments), which is received from any source, e.g. federal, state, etc.

IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit B-2
Initial Claiming Instructions
Reconsideration of the Decision on the Handicapped and Disabled Students Program
Fiscal Years 2004-05 and 2005-06

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COST CLAIMING INSTRUCTIONS NO. 2006-32

HANDICAPPED AND DISABLED STUDENTS

JANUARY 2, 2007

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 (HDS) program. These claiming instructions are issued subsequent to adoption of the program's Amended Parameters and Guidelines (P's & G's) by the Commission on State Mandates (COSM).

On May 26, 2005, the COSM adopted the Statement of Decision pursuant to Senate Bill 1895. The COSM determined that the test claim legislation established costs mandated by the State according to the provisions listed in the Amended P's & G's. For your reference, the Amended P's & G's are included as an integral part of the claiming instructions.

Limitations

Commencing with fiscal year 2006-07, reimbursement claims shall be filed through the consolidated P's and G's for HDS, HDS II, and Seriously Emotionally Disturbed (SED) Pupils: Out of State Mental Health Services.

Claims should **exclude** reimbursable costs included in claims previously filed, beginning in fiscal year 2004-05, for HDS II or SED Pupils: Out of State Mental Health Services, except that costs previously claimed under HDS for renewing interagency agreement, initial assessment of pupil, participation in IEP team, lead case manager, out-of-home residential care, and due process hearings, shall be included and refiled under these claiming instructions.

Reimbursement to parents for attorneys' fees when parents prevail in due process hearings and in negotiated settlement agreements **is not** reimbursable.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Any 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 reimbursable for fiscal years 2004-05 and 2005-06. Claims must be filed with the SCO and be delivered or postmarked on or before **May 2, 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%, the supplemental claim forms must be completed to support the 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 incurred to implement the mandated activities. These 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. It may also 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 for this mandate 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 **ateng@sco.ca.gov.** Or, if you wish, you may call Angie of the Local Reimbursements Section at (916) 323-0706.

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

Address for Filing Claims

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

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P. O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

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

Amendment Adopted: October 26, 2006
Corrected: July 21, 2006
Adopted January 26, 2006

AMENDED PARAMETERS AND GUIDELINES

Government Code Sections 7570-7588
Statutes 1984, Chapter 1747 (Assem. Bill No. 3632);
Statutes 1985, Chapter 1274 (Assem. Bill No. 882)

California Code of Regulations, Title 2, Sections 60000-60610
(Emergency regulations effective January 1, 1986 [Register 86, No. 1], and re-filed June 30, 1986, designated effective July 12, 1986 [Register 86, No. 28])

Handicapped and Disabled Students (04-RL-4282-10)

EFFECTIVE FOR REIMBURSEMENT CLAIMS FILED FOR COSTS INCURRED THROUGH THE 2005-2006 FISCAL YEAR

I. SUMMARY OF THE MANDATE

Statutes 2004, chapter 493 (Sen. Bill No. 1895) directed the Commission on State Mandates (Commission) to reconsider its prior final decision and parameters and guidelines on the *Handicapped and Disabled Students* program (CSM 4282). On May 26, 2005, the Commission adopted a Statement of Decision on *Handicapped and Disabled Students* (04-RL-4282-10) pursuant to Senate Bill 1895.

The Handicapped and Disabled Students program was 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.

The Commission determined that the test claim legislation imposes a reimbursable state-mandated program on counties pursuant to article XIII B, section 6 of the California Constitution for the activities expressly required by statute and regulation. The Commission also concluded that there is revenue and/or proceeds that must be identified as an offset and deducted from the costs claimed.

Two other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include *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).

These parameters and guidelines address only the Commission's findings on reconsideration of the *Handicapped and Disabled Students* program. These parameters and guidelines are effective for reimbursement claims filed 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

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2004.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable 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), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

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 2004-2005, for *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), or *Seriously Emotionally Disturbed (SED) Pupils: Out-of State Mental Health Services* (97-TC-05). In addition, estimated and actual claims filed for fiscal years 2004-2005 and 2005-2006 pursuant to the parameters and guidelines and claiming instructions for *Handicapped and Disabled Students* (CSM 4282) shall be re-filed under these parameters and guidelines.

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. Renew the interagency agreement with the local educational agency every three years and, if necessary, revise the agreement (Gov. Code, § 7571; Cal. Code Regs., tit. 2, §§ 60030, 60100)

   1. Renew the interagency agreement every three years, and revise if necessary.
   2. Define the process and procedures for coordinating local services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils.

B. Perform an initial assessment of a pupil referred by the local educational agency, and discuss assessment results with the parents and IEP team (Gov. Code, § 7572, Cal. Code Regs., tit. 2, § 60040)

   1. Review the following educational information of a pupil referred to the county by a local educational 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.
   2. If necessary, observe the pupil in the school environment to determine if mental health assessments are needed.
   3. If necessary, interview the pupil and family, and conduct collateral interviews.
   4. 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.
   5. Assess the pupil within the time required by Education Code section 56344.
   6. 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.

7. 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.
8. Review and discuss the county recommendation with the parent and the appropriate members of the IEP team before the IEP team meeting.
9. 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.
10. Review independent assessments of a pupil obtained by the parent.
11. Following review of the independent assessment, discuss the recommendation with the parent and with the IEP team before the meeting of the IEP team.
12. In cases where the parent has obtained an independent assessment, attend the IEP team meeting if requested.

C. 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 (Gov. Code, § 7572.5, subds. (a) and (b); Cal. Code Regs., tit. 2, § 60100)

1. 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.
2. Re-assess the pupil in accordance with section 60400 of the regulations, if necessary.

D. Act as the lead case manager if the IEP calls for residential placement of a seriously emotionally disturbed pupil (Gov. Code, § 7572.5, subd. (c)(1); Cal. Code Regs., tit. 2, § 60110)

1. Designate a lead case manager when the expanded IEP team recommends out-of-home residential placement for a seriously emotionally disturbed pupil. The lead case manager shall perform the following activities:
    a. Convene parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.
    b. Complete the local mental health program payment authorization in order to initiate out of home care payments.
    c. Coordinate the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.

d. Coordinate the completion of the residential placement as soon as possible.

e. 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.

f. Facilitate the enrollment of the pupil in the residential facility.

g. 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.

h. 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.

E. Issue payments to providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e))

1. Issue payments to providers of out-of-home residential facilities for the residential and non-educational costs of seriously emotionally disturbed pupils. Payments are for the costs of 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. Counties are eligible to be reimbursed for 60 percent of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility.

   Beginning July 19, 2005, Welfare and Institutions Code section 18355.5 applies to this program and prohibits a county from claiming reimbursement for its 60-percent share of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility if the county claims reimbursement for these costs from the Local Revenue Fund identified in Welfare and Institutions Code section 17600 and receives the funds.

2. Submit reports to the State Department of Social Services for reimbursement of payments issued to seriously emotionally disturbed pupils for 24-hour out-of-home care.

F. Participate in due process hearings relating to mental health assessments or services (Gov. Code, § 7586; Cal. Code Regs., tit. 2, § 60550.) When there is a proposal or a refusal to initiate or change the identification, assessment, or educational placement of the child or the provision of a free, appropriate public education to the child relating to mental health assessments or services, the following activities are eligible for reimbursement:

1. Retaining county counsel to represent the county mental health agency in dispute resolution. The cost of retaining county counsel is reimbursable.

2. Preparation of witnesses and documentary evidence to be presented at hearings.

3. Preparation of correspondence and/or responses to motions for dismissal, continuance, and other procedural issues.

4. Attendance and participation in formal mediation conferences.

5. Attendance and participation in information resolution conferences.
6. Attendance and participation in pre-hearing status conferences convened by the Office of Administrative Hearings.
7. Attendance and participation in settlement conferences convened by the Office of Administrative Hearings.
8. Attendance and participation in Due Process hearings conducted by the Office of Administrative Hearings.
9. Paying for psychological and other mental health treatment services mandated by the test claim legislation (California Code of Regulations, title 2, sections 60020, subdivisions (f) and (i)), and the out-of-home residential care of a seriously emotionally disturbed pupil (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e)), that are required by an order of a hearing officer or a settlement agreement between the parties to be provided to a pupil following due process hearing procedures initiated by a parent or guardian.

Reimbursement to parents for attorneys' fees when parents prevail in due process hearings and in negotiated settlement agreements is 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

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[1] 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), 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), and the $69 million appropriation in 2005 (Stats. 2005, ch. 38, item 6110-161-0890, provision 9).

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

3. Funds received and applied to this program from the appropriation made by the Legislature in the Budget Act of 2005 for disbursement by the State Controller's Office, which appropriated $120 million for costs claimed for fiscal years 2004-2005 and 2005-2006 for the *Handicapped and Disabled Students program* (CSM 4282) and for *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05). (Stats. 2005, ch. 38, item 4440-295-0001, provisions 11 and 12.)
4. Private insurance proceeds obtained with the consent of a parent for purposes of this program.
5. Medi-Cal proceeds obtained from the state or federal government, exclusive of the county match, 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.
6. Any other reimbursement received from the federal or state government, or other non-local source.

Except as expressly provided in section IV(E)(1) of these parameters and guidelines, Realignment funds received from the Local Revenue Fund that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493, § 6 (Sen. Bill No. 1895).)

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised 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 test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), 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 on reconsideration 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 and the reconsideration. The administrative record, including the Statement of Decision, is on file with the Commission.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HANDICAPPED AND DISABLED STUDENTS	For State Controller Use Only (19) Program Number 00111 (20) Date Filed (21) LRS Input	PROGRAM 111

(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM-1, (04)(A)(g)	
Address			(23) FORM-1, (04)(B)(g)	
			(24) FORM-1, (04)(C)(g)	
			(25) FORM-1, (04)(D)(g)	
Type of Claim	Estimated Claim (03) Estimated ☐ (04) Combined ☐ (05) Amended ☐	Reimbursement Claim (09) Reimbursement ☐ (10) Combined ☐ (11) Amended ☐	(26) FORM-1, (04)(E)(g)	
			(27) FORM-1, (04)(F)(g)	
			(28) FORM-1, (06)	
			(29) FORM-1, (07)	
Fiscal Year of Cost	(06)	(12)	(30) FORM-1, (09)	
Total Claimed Amount	(07)	(13)	(31) FORM-1, (10)	
Less: 10% Late Penalty		(14)	(32)	
Less: Prior Claim Payment Received		(15)	(33)	
Net Claimed Amount		(16)	(34)	
Due from State	(08)	(17)	(35)	
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 _____ Date _____

Type or Print Name _____ Title _____

(38) Name of Contact Person for Claim _____ Telephone Number _____

E-mail Address _____

Form FAM-27 (New 01/07)

Program 111

HANDICAPPED AND DISABLED STUDENTS
Certification Claim Form
Instructions

FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(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-1 and enter the amount from line (08).

(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 for each fiscal year.

(13) Enter the amount of the reimbursement claim from Form-1, line (08). The total claimed amount must exceed $1,000.

(14) Reimbursement claims for fiscal years 04-05 and 05-06 must be filed by **May 2, 2007,** otherwise the claims shall be reduced by a late penalty. Claims beginning with FY 06-07 must be filed according to the claim instructions for the Consolidation of HDS, HDS II, and SED. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed $1,000.

(15) If filing a reimbursement claim or a 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., Form-1, (04)(A)(g), means the information is located on Form-1, block (04) (A), column (g). 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., 7.548% should be shown as 8. **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.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

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

Form FAM-27 (New 01/07)

Program 111	MANDATED COSTS HANDICAPPED AND DISABLED STUDENTS CLAIM SUMMARY	FORM 1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 20___/20___

(03) Department	

Direct Costs	Object Accounts						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
A. Renew Interagency Agreement							
B. Initial Assessment of Pupil							
C. Participation in IEP Team							
D. Lead Case Manager							
E. Out-of-Home Residential Care							
F. Due Process Hearings							
(05) Total Direct Costs							

Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(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)(g) + line (07)]	

Cost Reduction	
(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount [Line (08) - {line (09) + line (10)}]	

Revised 01/07

Program 111	HANDICAPPED AND DISABLED STUDENTS CLAIM SUMMARY Instructions	FORM 1

(01) Enter the name of the claimant.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form Form-1 must be filed for a reimbursement claim. Do not complete form Form-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 Form-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) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form Form-1 should be completed for each department.

(04) Reimbursable Components. For each reimbursable component, enter the totals from form Form-2, line (05), columns (d) through (i), to form Form-1, block (04), columns (a) through (f), in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (g).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.

(07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and 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). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct 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, which 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 111

MANDATED COSTS
HANDICAPPED AND DISABLED STUDENTS
ACTIVITY COST DETAIL

FORM 2

(01)	Claimant	(02)	Fiscal Year

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

☐	Review Interagency Agreement	☐	Initial Assessment of Pupil
☐	Participation in IEP Team	☐	Lead Case Manager
☐	Out-of-Home Residential Care	☐	Due Process Hearings

(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) Contract Services	(h) Fixed Assets	(i) Travel
(05) Total ☐ Subtotal ☐ Page:____of____								

New 01/07

Program 111	HANDICAPPED AND DISABLED STUDENTS ACTIVITY COST DETAIL Instructions	FORM 2

(01) Claimant. Enter the name of the claimant.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Activities. Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 shall be prepared for each applicable component.

(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, contract services, and travel 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)	(i)	
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				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Cost = Hourly Rate x Hours Worked			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost = Unit Cost x Usage		
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode						Cost = Rate x Days or Miles or Total Travel Cost	

(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 (i) to form 1, block (04), columns (a) through (f) in the appropriate row.

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit C
State Controller's Office Audit Report

LOS ANGELES COUNTY

Audit Report

HANDICAPPED AND DISABLED STUDENTS PROGRAM

Chapter 1747, Statutes of 1984,
and Chapter 1274, Statutes of 1985

July 1, 2003, through June 30, 2006

JOHN CHIANG
California State Controller

June 2010

JOHN CHIANG
California State Controller

June 30, 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 Program (Chapter 1747, Statutes of 1984, and Chapter 1274, Statutes of 1985) for the period of July 1, 2003, through June 30, 2006.

The county claimed $26,924,935 ($26,925,935 less a $1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that $8,542,409 is allowable and $18,382,526 is unallowable. The costs are unallowable because the county claimed ineligible, unsupported, and duplicate services; overstated indirect costs by applying indirect cost rates toward ineligible direct costs; and overstated offsetting revenues by using inaccurate Medi-Cal units, applying incorrect funding percentages for Early and Periodic, Screening, Diagnosis and Treatment (EPSDT) for FY 2005-06, including unsupported revenues, and applying revenue to ineligible direct and indirect costs. The State paid the county $20,549,722. The State will offset $12,007,313 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

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

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

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: Hasmik Yaghobyan, JD, SB 90 Coordinator
Los Angeles County
Wendy L. Watanabe, Auditor-Controller
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
Renae Rodocker
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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Attachment—County's Response to Draft Audit Report

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 Program (Chapter 1747, Statutes of 1984, and Chapter 1274, Statutes of 1985) for the period of July 1, 2003, through June 30, 2006.

The county claimed $26,924,935 ($26,925,935 less a $1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that $8,542,409 is allowable and $18,328,526 is unallowable. The costs are unallowable because the county claimed ineligible, unsupported, and duplicate services; overstated indirect costs by applying indirect cost rates toward ineligible direct costs; and overstated offsetting revenues by using inaccurate Medi-Cal units, applying incorrect funding percentages for Early and Periodic, Screening, Diagnosis and Treatment (EPSDT) for FY 2005-06, including unsupported revenues, and applying revenue to ineligible direct and indirect costs. The State paid the county $20,549,722. The State will offset $12,007,313 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

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 fiscal year (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 identified 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, the 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 Program for the period of July 1, 2003, through June 30, 2006.

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 $26,924,935 ($26,925,935 less a $1,000 penalty for filing a late claim) for costs of the Handicapped and Disabled Students Program. Our audit disclosed that $8,542,409 is allowable and $18,382,526 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payment to the county. Our audit disclosed that none of the costs are allowable.

For the FY 2004-05 claim, the State paid the county $8,061,754. Our audit disclosed that $3,095,357 is allowable. The State will offset $4,966,397 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

For the FY 2005-06 claim, the State paid the county $12,487,968. Our audit disclosed that $5,447,052 is allowable. The State will offset $7,040,916 from other mandated program payments due the county. Alternatively, the county may remit this amount to the State.

Views of Responsible Officials

We issued a draft audit report on May 19, 2010. Wendy L. Watanabe, Auditor-Controller, responded by letter dated June 16, 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

June 30, 2010

Schedule 1—
Summary of Program Costs
July 1, 2003, through June 30, 2006

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2003, through June 30, 2004				
Assessment/case management costs	$ 5,929,138	$ 5,787,859	$ (141,279)	Finding 1
Administrative costs	805,396	353,303	(452,093)	Finding 2
Offsetting revenues:				
Short-Doyle/Medi-Cal funds	(1,270,666)	(1,514,027)	(243,361)	Finding 3
State categorical funds (EPSDT)	—	(1,139,639)	(1,139,639)	Finding 3
State categorical funds (IDEA) [2]	(3,546,463)	(3,546,463)	—	Finding 3
Other	—	(400,621)	(400,621)	Finding 3
State general/realignment funds	—	—	—	Finding 3
40% board and care	—	—	—	Finding 3
Net assessment/case management costs	1,917,405	(459,588)	(2,376,993)	
Treatment costs	22,783,049	16,106,240	(6,676,809)	Finding 1
Administrative costs	1,865,725	697,215	(1,168,510)	Finding 2
Offsetting revenues:				
Short-Doyle/Medi-Cal funds	(6,494,214)	(4,380,033)	2,114,181	Finding 3
State categorical funds (EPSDT)	—	(3,296,940)	(3,296,940)	Finding 3
State categorical funds (IDEA) [2]	—	(9,621,191)	(9,621,191)	Finding 3
Other	(15,778,344)	—	15,778,344	Finding 3
Net treatment costs	2,376,216	(494,709)	(2,870,925)	
Subtotal	4,293,621	(954,297)	(5,247,918)	
Adjustment to eliminate negative balance [3]	—	954,297	954,297	
Less late claim penalty	—	—	—	
Total program costs	$ 4,293,621	—	$ (4,293,621)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		$ —		
July 1, 2004, through June 30, 2005				
Assessment/case management costs	$ 19,680,965	$ 17,224,873	$ (2,456,092)	Finding 1
Administrative costs	553,202	105,740	(447,462)	Finding 2
Offsetting revenues:				
Short-Doyle/Medi-Cal funds	(192,927)	(459,581)	(266,654)	Finding 3
State categorical funds (EPSDT)	—	(393,026)	(393,026)	Finding 3
State categorical funds (IDEA) [2]	(1,099,786)	(1,099,786)	—	Finding 3
Other	(14,230,658)	(523,883)	13,706,775	Finding 3
State general/realignment funds	—	(5,929,000)	(5,929,000)	Finding 3
40% board and care	—	(5,951,419)	(5,951,419)	Finding 3
Net assessment/case management costs	4,710,796	2,973,918	(1,736,878)	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
July 1, 2004, through June 30, 2005 (continued)				
Treatment costs	28,544,988	19,964,556	(8,580,432)	Finding 1
Administrative costs	2,746,638	1,176,638	(1,570,000)	Finding 2
Offsetting revenues:				
Short-Doyle/Medi-Cal funds	(6,569,210)	(4,466,386)	2,102,824	Finding 3
State categorical funds (EPSDT)	—	(3,819,581)	(3,819,581)	Finding 3
State categorical funds (IDEA) [2]	—	(12,732,788)	(12,732,788)	Finding 3
Other	(19,288,866)	—	19,288,866	Finding 3
Net treatment costs	5,433,550	122,439	(5,311,111)	
Subtotal	10,144,346	3,096,357	(7,047,989)	
Adjustment to eliminate negative balance [3]	—	—	—	
Less late claim penalty	(1,000)	(1,000)	—	
Total program costs	$ 10,143,346	3,095,357	$ (7,047,989)	
Less amount paid by the State		(8,061,754)		
Allowable costs claimed in excess of (less than) amount paid		$ (4,966,397)		
July 1, 2005, through June 30, 2006				
Assessment/case management costs	$ 21,153,500	$ 17,453,855	$ (3,699,645)	Finding 1
Administrative costs	685,226	79,844	(605,382)	Finding 2
Offsetting revenues:				
Short-Doyle/Medi-Cal funds	(423,898)	(546,639)	(122,741)	Finding 3
State categorical funds (EPSDT)	—	(469,235)	(469,235)	Finding 3
State categorical funds (IDEA) [2]	—	(1,449,671)	(1,449,671)	Finding 3
Other	(17,512,485)	(568,041)	16,944,444	Finding 3
State general/realignment funds	—	(5,929,000)	(5,929,000)	Finding 3
40% board and care	—	(6,041,974)	(6,041,974)	Finding 3
Net assessment/case management costs	3,902,343	2,529,139	(1,373,204)	
Treatment costs	24,382,255	18,513,247	(5,869,008)	Finding 1
Administrative costs	2,138,697	1,007,135	(1,131,562)	Finding 2
Offsetting revenues:				
Short-Doyle/Medi-Cal funds	(4,702,850)	(4,017,603)	685,247	Finding 3
State categorical funds (EPSDT)	—	(3,448,710)	(3,448,710)	Finding 3
State categorical funds (IDEA) [2]	—	(9,136,156)	(9,136,156)	Finding 3
Other	(13,232,477)	—	13,232,477	Finding 3
Net treatment costs	8,585,625	2,917,913	(5,667,712)	
Subtotal	12,487,968	5,447,052	(7,040,916)	
Adjustment to eliminate negative balance [3]	—	—	—	
Less late claim penalty	—	—	—	
Total program costs	$ 12,487,968	5,447,052	$ (7,040,916)	
Less amount paid by the State		(12,487,968)		
Allowable costs claimed in excess of (less than) amount paid		$ (7,040,916)		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference [1]
Summary: July 1, 2003, through June 30, 2006				
Assessment/case management costs	$ 46,763,603	$ 40,466,587	$ (6,297,016)	
Administrative costs	2,043,824	538,887	(1,504,937)	
Offsetting revenues:				
Short-Doyle/Medi-Cal funds	(1,887,491)	(2,520,247)	(632,756)	
State categorical funds (EPSDT)	—	(2,001,900)	(2,001,900)	
State categorical funds (IDEA) [2]	(4,646,249)	(6,095,920)	(1,449,671)	
Other	(31,743,143)	(1,492,545)	30,250,598	
State general/realignment funds	—	(11,858,000)	(11,858,000)	
40% board and care	—	(11,993,393)	(11,993,393)	
Net assessment/case management costs	10,530,544	5,043,469	(5,487,075)	
Treatment costs	75,710,292	54,584,043	(21,126,249)	
Administrative costs	6,751,060	2,880,988	(3,870,072)	
Offsetting revenues:				
Short-Doyle/Medi-Cal funds	(17,766,274)	(12,864,022)	4,902,252	
State categorical funds (EPSDT)	—	(10,565,231)	(10,565,231)	
State categorical funds (IDEA) [2]	—	(31,490,135)	(31,490,135)	
Other	(48,299,687)	—	48,299,687	
Net treatment costs	16,395,391	2,545,643	(13,849,748)	
Subtotal	26,925,935	7,589,112	(19,336,823)	
Adjustment to eliminate negative balance [3]	—	954,297	954,297	
Less late claim penalty	(1,000)	(1,000)	—	
Total program costs	$ 26,924,935	8,542,409	$(18,382,526)	
Less amount paid by the State		(20,549,722)		
Allowable costs claimed in excess of (less than) amount paid		$(12,007,313)		

[1] See the Findings and Recommendations section.

[2] The county received $14,034,309, $13,832,574, and $13,832,574 in Individuals with Disabilities Education Act funds for FY 2003-04, FY 2004-05, and FY 2005-06, respectively. The county allocated IDEA funds between Handicapped and Disabled Students (HDS) and Seriously Emotionally Disturbed Pupils: Out-of-State Mental Health Services (SEDP). The portion of IDEA funds allocated to the HDS program are included in the Allowable per Audit column.

[3] The county overapplied IDEA funds to the HDS program. We moved the excess of IDEA funds, in the amount of $954,297, to the SEDP Program.

Findings and Recommendations

FINDING 1—
Overstated assessment and treatment costs

The county overstated assessment and treatment costs by $27,423,265 for the audit period.

The county inadvertently claimed $4,901,331 in mental health assessment costs twice for fiscal year (FY) 2004-05 and FY 2005-06. We allowed eligible assessment costs once, eliminating the duplication in the affected fiscal years.

The county claimed mental health service costs that are not fully based on actual costs to implement the mandated program. For the audit period, the county did not provide support for the claim in a testable format that could be verified. The county ran unit-of-service reports to support its claims. This process was repeated multiple times because the initial reports were run based on incorrect parameters. In the course of testing these reports, we noted errors including, but not limited to, duplicate transactions, ineligible clients, incorrect activity code/procedure code usage, missing progress notes, addition errors, and under- and over-billing.

We worked with the county to correct the query parameters before it reran the unit-of-service reports for the fourth time. The fourth generation reports resolved most of the aforementioned issues, resulting in fewer units of service. However, the reports still contained instances of overbilled, duplicate, and ineligible units of service. To remedy this situation, we excluded all overbilled services (i.e., single-client service visits in excess of ten hours), duplicate day services, and the ineligible individual and group rehabilitation services.

The county also claimed ineligible case management support costs. The services consist of pre- and post-IEP case management support services that are not eligible in accordance with the program's parameters and guidelines, and underlying state regulations that form the basis of the state-mandated cost program. Further, the services are not included in the fourth generation unit of service reports because they are not tracked by client and are based on manually prepared telephone contact logs.

In our review of the county's reports and underlying documentation used to support the case management support costs, we noted other significant issues. In the reports provided to support the case management support services, the units of service did not reconcile to the units claimed, and duplicate services were included. Concerning the latter, in some instances, the total number of telephone contacts in a given day was reported twice.

In our review of the telephone logs, we noted a number of other problematic issues. The county did not maintain records concerning the identity of the client served; it maintained only a log documenting that a contact was made concerning a program-related client. As such, we could not verify the eligibility of clients served. The logs also document telephone contacts with non-program related clients. Also, the increment of time concerning each telephone contact was not documented; the

county used a standardized 15-minute increment regardless of the actual time taken to perform the activity. This increment could result in inconsistencies in the amount of time reported to provide the service. Further, one of the county facilities providing the services shredded the telephone logs for a portion of the audit period, resulting in a lack of supporting documentation to justify the services provided.

In the course of testing the in-state, out-of-home residential placement costs, we noted ineligible services and unsupported costs. The county inappropriately claimed Community Treatment Facilities (CTF) funds as part of the residential board and care costs of clients placed out-of-home. Concerning our testing of residential placements, we noted instances of ineligible and unsupported costs including missing client files, unsupported vendor payments, and intake/discharge date errors. The latter resulted in the county claiming costs outside of the client's authorized placement period.

To correct the unit based mental health service costs, we recalculated costs based on actual, supportable units of service provided to eligible clients using the appropriate unit cost, representing the actual cost to the county. Further, we reclassified the mental health services placing each in a consistent category (i.e., assessment or treatment). For residential placement costs, we did not allow unsupported and ineligible costs, and excluded CTF funds from placement costs.

The following table summarizes the overstated costs claimed:

	Fiscal Year			
	2003-04	2004-05	2005-06	Totals
Assessment:				
Mental health:				
Duplicate assessment	$ —	$ (2,076,865)	$ (2,824,466)	$ (4,901,331)
Reclassification of units	749,970	1,064,320	585,557	2,399,847
Single client visits over 10 hours	(15,050)	(18,925)	(2,033)	(36,008)
Case management support	(852,594)	(681,587)	(1,011,668)	(2,545,849)
Unsupported units	(23,605)	(94,348)	(47,403)	(165,356)
Total mental health	(141,279)	(1,807,405)	(3,300,013)	(5,248,697)
Residential placement:				
Missing case files	—	(184,754)	—	(184,754)
Missing board-and-care support	—	(69,780)	—	(69,780)
Services outside of authorized period	—	—	(52,596)	(52,596)
Ineligible CTF funds	—	(394,153)	(347,036)	(741,189)
Total residential placement	—	(648,687)	(399,632)	(1,048,319)
Total assessment	(141,279)	(2,456,092)	(3,699,645)	(6,297,016)
Treatment:				
Reclassification of units	(749,970)	(1,064,320)	(585,557)	(2,399,847)
Single client visits over 10 hours	(15,930)	(22,557)	(28,106)	(66,593)
Rehabilitation	(175,441)	(1,025,483)	(1,141,887)	(2,342,811)
Duplicate day services	(1,238)	(2,881)	(685)	(4,804)
Unsupported units	(5,734,230)	(6,465,191)	(4,112,773)	(16,312,194)
Total treatment	(6,676,809)	(8,580,432)	(5,869,008)	(21,126,249)
Total adjustments	$ (6,818,088)	$ (11,036,524)	$ (9,568,653)	$ (27,423,265)

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.

The parameter and guidelines also provide that costs must be traceable to source documentation to show evidence of the validity of such costs.

Title 2, California Code of Regulation (CCR), section 60020, subdivision (i), which forms the basis for the services in the state-mandated cost program, does not include case management support services and rehabilitation services. As such, these costs are not included in the program's parameters and guidelines.

Concerning case management support services (pre- and post-IEP services), Government Code, section 7576, subdivision (h), states that the county mental health agency does not have fiscal or legal responsibility for costs it incurs prior to approval of IEP, except for costs associated with conducting a mental health assessment.

Recommendation

We recommend that the county implement policies and procedures to ensure that only actual and supported costs for program eligible clients are claimed in accordance with the mandate program. We also recommend that the county ensure that it claims costs only once and places them in the correct category of cost.

County's Response

The county agreed with the finding.

FINDING 2—Overstated administrative costs

The county overstated administrative costs by $5,375,009 for the audit period.

The county applied administrative cost rates to ineligible costs. In all three fiscal years, the county claimed direct costs that were not based on actual program costs. Further, the county applied administrative costs rates to overbilled services, ineligible services, and duplicated day services. The county also commingled assessment and treatment direct costs and the corresponding administrative costs. For FY 2004-05 and FY 2005-06, the county inadvertently claimed assessment administrative costs twice.

The county misclassified Short Doyle/Medi-Cal (SD/MC), EPSDT, and the portion of out-of-state case management administrative revenues, resulting in an inconsistent application of these revenues to direct costs. Also, in some cases, the county applied the same administrative revenues twice in the same fiscal year. The county also applied a portion of unsupported revenues to administrative costs.

We applied administrative cost rates to eligible direct costs. We also applied the portion of SD/MC, EPSDT, and out-of-state case management administrative cost revenues to the corresponding assessment and treatment administrative costs.

The following table summarizes the overstated administrative costs claimed:

	Fiscal Year			
	2003-04	2004-05	2005-06	Total
Assessment	$ (452,093)	$ (447,462)	$ (605,382)	$ (1,504,937)
Treatment	(1,168,510)	(1,570,000)	(1,131,562)	(3,870,072)
Total adjustment	$(1,620,603)	$(2,017,462)	$(1,736,944)	$ (5,375,009)

The parameters and guidelines specify that administrative 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 administrative costs from categorical funding sources, they may be claimed.

Recommendation

We recommend that the county apply administrative cost rates to eligible and supported direct costs. Further, we recommend that the county ensure that all relevant and supported administrative revenues are applied to valid administrative costs.

County's Response

The county agreed with the finding.

FINDING 3— Overstated offsetting revenues

The county overstated offsetting revenues by $13,461,451 for the audit period.

The county miscalculated offsetting revenues by using inaccurate Medi-Cal units for audit period and applied an incorrect funding percentage for EPSDT for FY 2005-06. The county also applied revenues toward ineligible and unsupported direct costs.

The county did not apply assessment and treatment revenues consistently from year to year. Many of assessment revenues were duplicated because multiple forms were used to generate the claims. In addition, the county comingled assessment and treatment costs, and comingled the corresponding revenues during the claim process. The county also included unsupported revenue allocations.

We recalculated revenues related to eligible assessment and treatment costs by applying the appropriate cost per unit to actual, supported Medi-Cal units, using the correct funding percentages for SD/MC and EPSDT, and excluding unsupported revenues. To clearly identify the offsetting revenues, we reclassified revenues by placing each in a separate and distinct category.

For residential placement costs, the county applied offsetting revenues to ineligible and unsupported costs in FY 2004-05 and FY 2005-06. We recalculated the California Department of Social Services board and care reimbursement by applying the 40% cost-sharing mechanism to eligible residential placement costs. We also reviewed the county's application of realignment funds to offset residential placement costs; we noted no anomalies in the county's allocation and application of realignment funds for FY 2004-05 and FY 2005-06.

The following table summarizes the overstated offsetting revenues claimed:

	Fiscal Year			
	2003-04	2004-05	2005-06	Total
Assessment offsetting revenues:				
Short-Doyle/Medi-Cal funds	$ (243,361)	$ (266,654)	$ (122,741)	$ (632,756)
State categorical funds (EPSDT)	(1,139,639)	(393,026)	(469,235)	(2,001,900)
State categorical funds (IDEA)	—	—	(1,449,671)	(1,449,671)
Other	(400,621)	13,706,775	16,944,444	30,250,598
State general/realignment funds	—	(5,929,000)	(5,929,000)	(11,858,000)
40% board and care	—	(5,951,419)	(6,041,974)	(11,993,393)
Subtotal	(1,783,621)	1,166,676	2,931,823	2,314,878
Treatment offsetting revenues:				
Short-Doyle/Medi-Cal funds	2,114,181	2,102,824	685,247	4,902,252
State categorical funds (EPSDT)	(3,296,940)	(3,819,581)	(3,448,710)	(10,565,231)
State categorical funds (IDEA)	(9,621,191)	(12,732,788)	(9,136,156)	(31,490,135)
Other	15,778,344	19,288,866	13,232,477	48,299,687
Subtotal	4,974,394	4,839,321	1,332,858	11,146,573
Total offsetting revenues	$ 3,190,773	$ 6,005,997	$ 4,264,681	$ 13,461,451

The parameters and guidelines specify that any direct payments (categorical funds, Short Doyle/Medi-Cal FFP, 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.

Welfare and Institutions Code section 15200, subdivision (c)(1), provides the cost sharing mechanism whereby the California Department of Social Services reimburses counties for 40% of the 24-hour out-of-home residential board-and-care costs.

Recommendation

We recommend that the county ensure that appropriate revenues are identified and applied to valid costs. In addition, we recommend that the county apply the appropriate EPSDT reimbursement percentages. Further, we recommend that the county ensure that revenues are applied once to the correct category of cost, and that it maintains supporting documentation for all applicable offsetting revenues.

County's Response

The county agreed with the finding.

Attachment—
County's Response to
Draft Audit Report

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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June 16, 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 THE STATE CONTROLLER'S DRAFT AUDIT REPORT HANDICAPPED AND DISABLED STUDENTS (HDS) PROGRAM CHAPTER 1747, STATUTES OF 1984

The County of Los Angeles has reviewed the State's draft audit report dated May 19, 2010 for the HDS program, for the period July 1, 2003 through June 30, 2006. The draft audit report concluded that, of the $26,924,935 claimed under HDS, $8,542,409 is allowable. The remaining $18,382,526 is not allowable pursuant to the Parameters and Guidelines adopted by the Commission on State Mandates on August 29, 1996.

The County's attached response 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 HDS are eligible, mandate related, and supported. We also recognize that if the County subsequently provides additional information to support its $18,382,526 of unallowable costs, or if there are any changes in the laws and regulations, 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.

Very truly yours,

Wendy L. Watanabe
Auditor-Controller

WLW:MMO:JN:CY:hy
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Attachment

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Attachment I

LOS ANGELES COUNTY'S RESPONSE
TO THE STATE CONTROLLER'S DRAFT AUDIT REPORT
HANDICAPPED AND DISABLED STUDENTS (HDS) PROGRAM
CHAPTER 1747, STATUTES OF 1984

Finding 1 – Overstated assessment and treatment costs

The County overstated assessment and treatment costs by $27,423,265 for the audit period. The County inadvertently claimed mental health assessment costs twice in the amount of $4,901,331 for Fiscal Year (FY) 2004-05 and FY 2005-06. We allowed eligible assessment costs once, eliminating the duplication in the affected fiscal years.

The County claimed mental health service costs that are not fully based on actual costs to implement the mandated program. For the audit period, the County did not provide support for the claim in a testable format that could be verified. The County ran unit-of-service reports to support its claims.

The County also claimed ineligible case management support costs. The services consist of pre- and post Individualized Education Program (IEP) case management support services that are not eligible in accordance with the program's parameters and guidelines, and underlying state regulations that form the basis of the state mandated cost program. Further, the services are not included in the fourth generation unit of service reports because they are not tracked by client and are based on manually prepared telephone contact logs.

State's Recommendation

We recommend that the County implement policies and procedures to ensure that only actual and supported costs for program eligible clients are claimed in accordance with the mandate program. We also recommend that the County ensure that it claims costs only once and places them in the correct category of cost.

County's Response

We agree with the recommendation. The County will strengthen the policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandated program. The County will ensure all staff members are trained on the applicable policies and procedures.

The County followed the claiming instructions and did not intentionally submit a duplicate claim. The audit finding for duplicate assessment costs claims for FY 2004-05 and FY 2005-06 were actual assessment costs claimed in Chapter 1747 and were re-filed in compliance with the instructions in the Amended Parameters and Guidelines (Ps and Gs) for Handicapped and Disabled Students (04-RL-4282-10), that states "*In addition, estimated and actual claims filed for fiscal years 2004-2005 and 2005-2006 pursuant to the parameters and guidelines and claiming instructions for Handicapped and Disabled Students (CSM 4282) shall be re-filed under these*

parameters and guidelines". (Please see attached Ps and Gs pages 3 to 6). The amended parameters and guidelines include activities for assessment and residential placements. The County re-filed the assessment costs merely for reporting purposes and was not aware that the State would pay for the re-filed claims.

The County has agreed to the audit disallowances for Case Management Support Costs. However, the County reserves the right to claim these unallowed costs in future fiscal year claims in the event that these costs are in compliance with the Parameters and Guidelines for this mandate.

Finding 2 – Overstated administrative costs

The County overstated administrative costs by $5,375,009 for the audit period.

The County applied administrative cost rates to ineligible costs. In all three fiscal years, the County claimed direct costs that were not based on actual program costs. Further, the County applied administrative costs rates to overbilled services, ineligible services, and duplicated day services. The County also comingled assessment and treatment direct costs and corresponding administrative costs. For FY 2004-05 and FY 2005-06, the County inadvertently claimed assessment administrative costs twice.

State's Recommendation

We recommend that the County apply administrative cost rates to eligible and supported direct costs. Further, we recommend that the County ensure that all relevant and supported administrative revenues are applied to valid administrative costs.

County's Response

We agree with the recommendation. As stated in the County's Response for Finding 1, the County will strengthen the policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandated program and will ensure the administrative cost rates are applied appropriately. At the time of claim preparation, it was the County's understanding that the administrative cost rates were applied to eligible and supported direct costs. The State auditor's discovery of ineligible units of service resulted in the ineligibility of the administrative costs. The County has and will continue to apply administrative cost rates to eligible and supported direct costs at the time of claim preparation and make its best effort to assure that all units of service are eligible. The County will follow the State audit method to include both the County and non governmental agencies targeted case management services (Mode 15 Service Function Codes (SFC) 03 and 04) and psychological testing services (Mode 15 SFC 33 and 34) in the Assessment component.

LOS ANGELES COUNTY'S RESPONSE
TO THE STATE CONTROLLER'S DRAFT AUDIT REPORT
HANDICAPPED AND DISABLED STUDENTS (HDS) PROGRAM
CHAPTER 1747, STATUTES OF 1984

For FY 2004-05 and FY 2005-06, the County did not claim assessment administrative costs twice. As stated in the County's response for Finding 1, the County re-filed the assessment costs merely for reporting purposes, per the amended parameters and guidelines, and without the knowledge that the State would pay the re-filed claims. In view of this, the County requests that the audit findings on duplicate assessment administrative costs claims for FY 2004-05 and FY 2005-06 be removed from the total gross claimed amount and the total audit findings.

Finding 3 – Overstated offsetting revenues

The County overstated offsetting revenues by $13,461,451 for the audit period.

The County miscalculated offsetting revenues by using inaccurate Medi-Cal units for audit period and applied an incorrect funding percentage for Early and Periodic, Screening, Diagnosis and Treatment (EPSDT) for FY 2005-06. The County also applied revenues toward ineligible and unsupported direct costs.

State's Recommendation

We recommend that the County ensure that the appropriate revenues are identified and applied to valid costs. In addition, we recommend that the County apply the appropriate EPSDT reimbursement percentages. Further, we recommend that the County ensure that the revenues applied once to the correct category of costs, and it maintains supporting documentation for all applicable offsetting revenues.

County's Response

We agree with the recommendation. It is always the County's intent to apply the applicable offsetting revenues (including federal, state, and local reimbursements) to eligible costs, which are supported by source documentation. However, final Medi-Cal reimbursement and EPSDT reimbursement percentages will not be available until the State issues the Medi-Cal and EPSDT settlement. The State did not incorporate the actual reimbursement percentages into the cost report process, which is the basis for this mandated claim. To show diligence, it has been the County's practice to adjust the difference between the claimed and final settlement amounts in the subsequent year claims to reflect the final Medi-Cal revenue per settlement. The County has and will continue to follow policies and procedures making its best effort to ensure the most accurate revenues are applied to valid program costs.

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

http://www.sco.ca.gov

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit D-1
Fiscal Year 2003-04 Claim

COUNTY OF LOS ANGELES

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'JSAN KERR
ief Deputy Director

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DEPARTMENT OF MENTAL HEALTH

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E-mail: gskhalsa@dmh.co.la.ca.us

January 5, 2005

TO: Leonard Kaye, Principal Accountant
SB90 Section – Auditor-Controller

FROM: Gurubanda Singh Khalsa
Director of Financial Services

SUBJECT: CHAPTER 1747/84 ACTUAL FY 2003/04 AND ESTIMATED FY 2004/05 SB90 CLAIM

Attached is the actual claim for FY 2003/04 SB90 Chapter 1747/84 Services to Handicapped Students. This claim includes two components, LAC/DMH and Tri-City Mental Health. Both components were consolidated into one FAM-27 form in the amount of $4,293,621. The LAC/DMH component, in the amount of $4,144,061, is based on the Department's FY 2003/04 Cost Report and is our basis for the FY 2004/05 LAC/DMH estimated claim of $4,558,467. This claim has been prepared in compliance with: (1) the State Controller's Office SB90 Claiming Instructions, (2) the SDMH SB90 Parameters & Guidelines, and (3) the annual DMH Cost Report. Tri-City staff prepared the Tri-City component of the claim in the amount of $149,560. The FY 2004/05 estimate for Tri-City is $0.

Please note that amounts for Crisis Intervention, Medication Monitoring, and In-State Placement are not included in this claim. However, the amounts have been disclosed in a footnote on the FAM-27.

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

GSK:MPB:brd

Attachments

c: Marvin J. Southard, DSW (memo and summary only)
Susan Kerr (memo and summary only)
Mike Motodani (memo and summary only)
Judy Weigand (memo and summary only)
Paul McIver (memo and summary only)

M:\MichaelB\Current\SB90 general\SB90 Ch 1747 CVR 01-2005.DOC

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only

(19) Program Number 00111
(20) Date Filed / /
(21) LRS Input / /

Program **111**

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name
Auditor-Controller

County of Location
County of Los Angeles

Street Address or P.O. Box
500 West Temple Street, Room 603

Suite

City
Los Angeles

State **CA** Zip Code **90012**

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated [X]	(09) Reimbursement [X]
	(04) Combined [ ]	(10) Combined [ ]
	(05) Amended [ ]	(11) Amended [ ]
Fiscal Year of Cost	(06) 2004/2005	(12) 2003/2004
Total Claimed Amount	(07) 4,558,467	(13) 4,293,621
Less: 10% Late Penalty, not to exceed $1,000		(14)
Less: Prior Claim Payment Received		(15)
Net Claimed Amount		(16) 4,293,621
Due from State	(08) 4,558,467	(17) 4,293,621
Due to State		(18)

Reimbursement Claim Data

(22) HDS-1, (03)(a)	
(23) HDS-1, (03)(b)	
(24) HDS-1, (03)(c)	
(25) HDS-1, (04)(1)(d)	
(26) HDS-1, (04)(2)(d)	
(27) HDS-1, (04)(3)(d)	
(28) HDS-1, (04)(4)(d)	
(29) HDS-1, (04)(5)(d)	
(30) HDS-1, (06)	
(31) HDS-3, (05)	1,270,666
(32) HDS-3,(06)	0
(33) HDS-3,(07)	3,546,463
(34) HDS-3, (09)	24,648,774
(35) HDS-3, (10)	0
(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 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

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. N/A

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

Form FAM-27 (Revised 09/03)

Note: 1) Please note that costs for LAC-DMH Medication Monitoring ($3,074,878), LAC-DMH Crisis Intervention ($3,960,974), LAC-DCFS In-State Placement ($9,115,367), and Tri-City Medication Monitoring ($4,428) have not been included in FY 2003/04 Reimbursement Claim at this time pending action before the Commission on State Mandates that would make these costs eligible for claiming under SB 90 Chapter 1747.

2) The Estimated Claim for FY 2004-05 does not include an amount for Tri-City.

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS - 3

(01) Claimant:	(02) Type of Claim		Fiscal Year:
Los Angeles County/Consolidated	Reimbursement	X	2003/2004
	Estimated		

(03)	Reimbursable Components	
	Assessment of Individuals With Exceptional Needs	
(a)	Assessment: Interviews, Review of Records, Observations, Testing, etc.	5,929,138
(b)	Residential Placement: IEP Reviews, Case Management, and Expanded IEP	0
(c)	Related Services: Attendance at IEP meetings, Meetings with IEP Members and Parents, and Review of Independent Assessment.	0
(d)	Due Process Proceedings	0
(e)	Administrative Costs *[From HDS-6 line (07)]*	805,396
	Mental Health Treatment	
(f)	Treatment Services: Short-Doyle Program	22,783,049
(g)	Administrative Costs *[From HDS-6 line (07)]*	1,865,725
(04)	Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	6,734,534
(05)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only)	1,270,666
(06)	Less: Amount Received from State Categorical Funding	0
(07)	Less: Amount Received from Other (Identify) - Federal IDEA Funds *(Attachment 7h)*	3,546,463
(08)	Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	1,917,405
(09)	Sub-Total for Mental Health Treatment [Block (03), lines (f) and (g)]	24,648,774
(10)	Less: Non-Categorical State General/Realignment Funds	0
(11)	Less: Amount Received from State Categorical Funding	0
(12)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only)	6,494,214
(13)	Less: Amount Received from Other (Identify)	
	- Federal Financial Participation share of Admin Cost *(Attachment 7a)*	732,858
	- State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and share of Admin Cost *(Attachment 7b)*	4,783,284
	- Federal SAMHSA Grant and share of Admin Cost *(Attachment 7d)*	15,678
	- Other State and Local Funds and share of Admin Cost *(Attachment 7e)*	124,804
	- Third Party Revenues and share of Admin Cost *(Attachment 7f)*	45,489
	- Case Management Out-Of-State Placement Adjustment -- SB 90 Chapter 654 *(Attachment 7g)*	455,040
	- Federal IDEA Funds *(Attachment 7h)*	9,621,191
(14)	Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	2,376,216
(15)	Total Claimed Amount [Sum of line (08) and line (14)]	4,293,621

Revised 09/03

Part 1

LAC / MAIN – DMH

COUNTY OF LOS ANGELES / MAIN

FY 2003/2004 SB 90 CHAPTER 1747/84 ACTUAL COST CLAIM

Table of Attachments

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Attachment 6	MH 1909 / SB 90 Worksheet
Attachment 7	Offsetting Revenue Worksheet
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Attachment 9	Cost Report Actual Rates for FY 2003/2004
Attachment 10	Cost Report Forms MH 1966

Attachment 1

FAM-27 Claim Form

COUNTY OF LOS ANGELES

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

SUSAN KERR
Chief Deputy Director

RODERICK SHANER, M.D.
Medical Director

550 SOUTH VERMONT AVENUE, LOS ANGELES, CALIFORNIA 90020

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DEPARTMENT OF MENTAL HEALTH

http://www.dmh.co.la.ca.us

January 5, 2005

TO: Leonard Kaye, Principal Accountant
SB90 Section – Auditor-Controller

FROM: Gurubanda Singh Khalsa,
Director of Financial Services

SUBJECT: CHAPTER 1747/84 ACTUAL FY 2003/04 AND ESTIMATED FY 2004/05 SB90 CLAIM

Attached is the actual claim for FY 2003/04 SB90 Chapter 1747/84 Services to Handicapped Students. This claim includes two components, LAC/DMH and Tri-City Mental Health. Both components were consolidated into one FAM-27 form in the amount of $4,293,621. The LAC/DMH component, in the amount of $4,144,061, is based on the Department's FY 2003/04 Cost Report and is our basis for the FY 2004/05 LAC/DMH estimated claim of $4,558,467. This claim has been prepared in compliance with: (1) the State Controller's Office SB90 Claiming Instructions, (2) the SDMH SB90 Parameters & Guidelines, and (3) the annual DMH Cost Report. Tri-City staff prepared the Tri-City component of the claim in the amount of $149,560. The FY 2004/05 estimate for Tri-City is $0.

Please note that amounts for Crisis Intervention, Medication Monitoring, and In-State Placement are not included in this claim. However, the amounts have been disclosed in a footnote on the FAM-27.

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

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State Controller's Office

Mandated Cost Manual

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only		Program
(19) Program Number	00111	111
(20) Date Filed	/ /	
(21) LRS Input	/ /	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name: County of Los Angeles/Main

County of Location: County of Los Angeles

Street Address or P.O. Box: 550 South Vermont Avenue, 11th Floor — Suite

City: Los Angeles — State: CA — Zip Code: 90020

Type of Claim	Estimated Claim		Reimbursement Claim	
	(03) Estimated	X	(09) Reimbursement	X
	(04) Combined		(10) Combined	
	(05) Amended		(11) Amended	
Fiscal Year of Cost	(06)	2004/2005	(12)	2003/2004
Total Claimed Amount	(07)	4,558,467	(13)	4,144,061
Less: 10% Late Penalty, not to exceed $1,000			(14)	
Less: Prior Claim Payment Received			(15)	
Net Claimed Amount			(16)	4,144,061
Due from State	(08)	4,558,467	(17)	4,144,061
Due to State			(18)	

Reimbursement Claim Data	
(22) HDS-1, (03)(a)	
(23) HDS-1, (03)(b)	
(24) HDS-1, (03)(c)	
(25) HDS-1, (04)(1)(d)	
(26) HDS-1, (04)(2)(d)	
(27) HDS-1, (04)(3)(d)	
(28) HDS-1, (04)(4)(d)	
(29) HDS-1, (04)(5)(d)	
(30) HDS-1, (06)	
(31) HDS-3, (05)	1,270,666
(32) HDS-3,(06)	0
(33) HDS-3,(07)	3,546,463
(34) HDS-3, (09)	24,499,214
(35) HDS-3, (10)	0
(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 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

Gurubanda Singh Khalsa — 1/5/2005

Type or Print Name — Director of Financial Services (Title)

(38) Name of Contact Person for Claim: Michael Boyle

Telephone Number: (213) 738-4665 Ext. N/A

E-Mail Address: mboyle@dmh.co.la.ca.us

Form FAM-27 (Revised 09/03)

Note: Please note that costs for LAC-DMH Medication Monitoring ($3,074,878) and LAC-DMH Crisis Intervention ($3,960,974) have not been included in FY 2003/04 Reimbursement Claim at this time pending action before the Commission on State Mandates that would make these costs eligible for claiming under SB 90 Chapter 1747.

Attachment 2

HDS-3 Claim Summary

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS - 3

(01) Claimant:	(02) Type of Claim		Fiscal Year:
Los Angeles County/Main	Reimbursement	X	2003/2004
	Estimated		

(03) Reimbursable Components	
Assessment of Individuals with Exceptional Needs	
(a) Assessment: Interviews, Review of Records, Observations, Testing, etc.	5,929,138
(b) Residential Placement: IEP Reviews, Case Management, and Expanded IEP	0
(c) Related Services: Attendance at IEP meetings, Meetings with IEP Members and Parents, and Review of Independent Assessment.	0
(d) Due Process Proceedings	0
(e) Administrative Costs *[From HDS-6 line (07)]*	805,396
Mental Health Treatment	
(f) Treatment Services: Short-Doyle Program	22,647,085
(g) Administrative Costs *[From HDS-6 line (07)]*	1,852,129
(04) Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	6,734,534
(05) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only)	1,270,666
(06) Less: Amount Received from State Categorical Funding	0
(07) Less: Amount Received from Other (Identify) - Federal IDEA Funds *(Attachment 7h)*	3,546,463
(08) Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	1,917,405
(09) Sub-Total for Mental Health Treatment [Block (03), lines (f) and (g)]	24,499,214
(10) Less: Non-Categorical State General/Realignment Funds	0
(11) Less: Amount Received from State Categorical Funding	0
(12) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only)	6,494,214
(13) Less: Amount Received from Other (Identify)	
- Federal Financial Participation share of Admin Cost *(Attachment 7a)*	732,858
- State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and share of Admin Cost *(Attachment 7b)*	4,783,284
- Federal SAMHSA Grant and share of Admin Cost *(Attachment 7d)*	15,678
- Other State and Local Funds and share of Admin Cost *(Attachment 7e)*	124,804
- Third Party Revenues and share of Admin Cost *(Attachment 7f)*	45,489
- Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7g)*	455,040
- Federal IDEA Funds *(Attachment 7h)*	9,621,191
(14) Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	2,226,656
(15) Total Claimed Amount [Sum of line (08) and line (14)]	4,144,061

Revised 09/03

Attachment 3

HDS-4 Component / Activity Cost Detail
HDS-5 Component / Activity Cost Detail
(Omitted – no claimable costs for Due Process Proceedings)
HDS-6 Component / Activity Cost Detail

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY / MAIN

(02) Fiscal Year 2003/2004

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

- [X] Assessment
- [ ] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
LACDMH	00019	15 / 03	3,086,432	1.61	4,963,799
LACDMH	00019	15 / 04	70,104	1.61	112,746
LACDMH	00019	60 / 63	10,107	84.36	852,594

(05) Total [X] Subtotal [ ] Page: 1 of 1 5,929,138

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY / MAIN

(02) Fiscal Year 2003/2004

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [ ] Residential Placement
- [X] Treatment Services
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
LACDMH	00019	10 / 85	9	166.33	1,497
LACDMH	00019	10 / 92	29	69.09	2,004
LACDMH	00019	10 / 98	5	107.83	539
LACDMH	00019	15 / 10	5,066	2.06	10,435
LACDMH	00019	15 / 12	59,391	2.06	122,340
LACDMH	00019	15 / 33	5,150	2.08	10,708
LACDMH	00019	15 / 34	655	2.08	1,362
LACDMH	00019	15 / 41	289,468	2.06	596,275
LACDMH	00019	15 / 42	31,870	2.06	65,649
LACDMH	00019	15 / 52	2,930	2.06	6,036
LACDMH	00019	15 / 54	25,749	2.06	53,040
Aspen Health Services	00519	10 / 89	613	121.21	74,302
Aspen Health Services	00519	15 / 03	8,436	1.43	12,063
Aspen Health Services	00519	15 / 12	447	1.88	840
Aspen Health Services	00519	15 / 41	3,535	1.88	6,646
Associated League of Mexican-Americans, Inc.	00173	15 / 03	2,107	1.48	3,118
Associated League of Mexican-Americans, Inc.	00173	15 / 12	640	1.93	1,235
Associated League of Mexican-Americans, Inc.	00173	15 / 41	16,500	1.93	31,845
Bienvenidos Children's Center, Inc	00860	15 / 41	75	1.54	116
Cedars-Sinai Medical Center	00178	15 / 03	330	1.71	564
Cedars-Sinai Medical Center	00178	15 / 12	1,832	2.19	4,012
Cedars-Sinai Medical Center	00178	15 / 41	13,683	2.19	29,966
Cedars-Sinai Medical Center	00178	15 / 54	2,557	2.19	5,600
Child & Family Center	00210	10 / 89	308	134.70	41,488
Child & Family Center	00210	15 / 03	43,560	1.66	72,310
Child & Family Center	00210	15 / 12	58,059	2.10	121,924
Child & Family Center	00210	15 / 33	2,030	2.10	4,263
Child & Family Center	00210	15 / 41	540,213	2.10	1,134,447
Child & Family Center	00210	15 / 54	92,632	2.10	194,527
Child & Family Guidance Center	00207	10 / 89	1,979	121.94	241,319
Child & Family Guidance Center	00207	10 / 99	956	113.31	108,324
Child & Family Guidance Center	00207	15 / 03	92,963	1.57	145,952
(05) Total [ ] Subtotal [X]	Page: 1	of 7			3,104,746

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY / MAIN

(02) Fiscal Year 2003/2004

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

- [ ] Assessment
- [ ] Residential Placement
- [X] Treatment Services
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Child & Family Guidance Center	00207	15 / 12	119,355	1.93	230,355
Child & Family Guidance Center	00207	15 / 33	14,914	1.93	28,784
Child & Family Guidance Center	00207	15 / 41	1,057,456	1.93	2,040,890
Child & Family Guidance Center	00207	15 / 54	126,418	1.93	243,987
ChildNet Youth & Family Services	00783	10 / 99	160	105.00	16,800
ChildNet Youth & Family Services	00783	15 / 03	9,323	1.63	15,196
ChildNet Youth & Family Services	00783	15 / 12	4,345	2.09	9,081
ChildNet Youth & Family Services	00783	15 / 41	26,965	2.09	56,357
ChildNet Youth & Family Services	00783	15 / 54	560	2.09	1,170
Children's Bureau	00668	15 / 03	93	1.68	156
Childrens Hospital of Los Angeles	00179	10 / 98	14	115.14	1,612
Childrens Hospital of Los Angeles	00179	15 / 03	4,483	1.77	7,935
Childrens Hospital of Los Angeles	00179	15 / 04	3,059	1.77	5,414
Childrens Hospital of Los Angeles	00179	15 / 10	1,625	2.28	3,705
Childrens Hospital of Los Angeles	00179	15 / 12	10,714	2.28	24,428
Childrens Hospital of Los Angeles	00179	15 / 33	2,930	2.28	6,680
Childrens Hospital of Los Angeles	00179	15 / 34	1,407	2.28	3,208
Childrens Hospital of Los Angeles	00179	15 / 41	74,124	2.28	169,003
Childrens Hospital of Los Angeles	00179	15 / 42	18,027	2.28	41,102
Childrens Hospital of Los Angeles	00179	15 / 52	2,284	2.28	5,208
Childrens Hospital of Los Angeles	00179	15 / 54	3,798	2.28	8,659
Children's Institute International	00591	15 / 03	1,270	1.74	2,216
Children's Institute International	00591	15 / 12	6,858	2.25	15,429
Children's Institute International	00591	15 / 41	15,995	2.25	35,984
Children's Institute International	00591	15 / 54	609	2.25	1,370
Community Counseling Service	00180	15 / 03	25,607	1.31	33,545
Community Counseling Service	00180	15 / 12	10,096	1.65	16,658
Community Counseling Service	00180	15 / 41	55,758	1.65	92,001
Community Counseling Service	00180	15 / 54	15,990	1.65	26,384
Community Counseling Service	00180	60 / 63	1	50.71	51
Community Family Guidance Center	00181	15 / 03	7,490	1.34	10,037
Community Family Guidance Center	00181	15 / 12	55,835	1.66	92,686
Community Family Guidance Center	00181	15 / 41	185,870	1.66	308,544
Community Family Guidance Center	00181	15 / 54	8,713	1.66	14,464
(05) Total [ ] Subtotal [X] Page: 2 of 7					3,569,098

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY / MAIN

(02) Fiscal Year 2003/2004

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Devereux Foundation	00472	10 / 99	577	99.07	57,163
Didi Hirsch Psychiatric Service	00183	10 / 89	518	149.38	77,378
Didi Hirsch Psychiatric Service	00183	15 / 03	18,070	1.50	27,137
Didi Hirsch Psychiatric Service	00183	15 / 04	46,024	1.50	69,117
Didi Hirsch Psychiatric Service	00183	15 / 10	55,662	1.97	109,802
Didi Hirsch Psychiatric Service	00183	15 / 12	16,519	1.97	32,586
Didi Hirsch Psychiatric Service	00183	15 / 33	3,270	1.97	6,450
Didi Hirsch Psychiatric Service	00183	15 / 34	22,109	1.97	43,614
Didi Hirsch Psychiatric Service	00183	15 / 41	210,568	1.97	415,055
Didi Hirsch Psychiatric Service	00183	15 / 42	305,607	1.97	602,389
Didi Hirsch Psychiatric Service	00183	15 / 52	20,657	1.97	40,749
Didi Hirsch Psychiatric Service	00183	15 / 54	40,873	1.97	80,628
Dubnoff Center	00184	10 / 99	703	107.38	75,488
El Centro De Amistad, Inc.	00185	15 / 03	3,670	1.78	6,522
El Centro De Amistad, Inc.	00185	15 / 12	3,354	2.19	7,334
El Centro De Amistad, Inc.	00185	15 / 33	120	2.18	262
El Centro De Amistad, Inc.	00185	15 / 41	6,721	2.19	14,696
Enki Health & Research	00188	10 / 85	523	111.51	58,320
Enki Health & Research	00188	10 / 89	841	111.51	93,780
Enki Health & Research	00188	15 / 03	25,138	0.99	24,887
Enki Health & Research	00188	15 / 04	39,762	0.99	39,364
Enki Health & Research	00188	15 / 10	22,298	1.65	36,792
Enki Health & Research	00188	15 / 12	36,833	1.65	60,774
Enki Health & Research	00188	15 / 41	228,157	1.65	376,459
Enki Health & Research	00188	15 / 42	139,755	1.65	230,596
Enki Health & Research	00188	15 / 52	902	1.65	1,488
Enki Health & Research	00188	15 / 54	17,622	1.65	29,076
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	10 / 99	99	107.09	10,602
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	15 / 12	447	2.02	903
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	15 / 33	660	2.02	1,333
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	15 / 41	2,563	2.02	5,177
Foothill Family Service	00724	15 / 03	350	1.49	522
Foothill Family Service	00724	15 / 12	23,840	1.76	41,958
Foothill Family Service	00724	15 / 33	707	1.76	1,244
(05) Total [ ] Subtotal [X] Page: 3 of 7					2,679,647

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY / MAIN

(02) Fiscal Year 2003/2004

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Foothill Family Service	00724	15 / 41	118,359	1.76	208,312
Foothill Family Service	00724	15 / 54	909	1.76	1,600
Gateways Hospital	00190	15 / 03	1,472	1.10	1,619
Gateways Hospital	00190	15 / 12	1,799	1.59	2,860
Gateways Hospital	00190	15 / 33	1,906	1.59	3,031
Gateways Hospital	00190	15 / 41	10,627	1.59	16,897
Hamburger Home, Inc.	00174	10 / 99	77	100.90	7,769
Hamburger Home, Inc.	00174	15 / 03	7,209	1.41	10,165
Hamburger Home, Inc.	00174	15 / 12	2,465	1.86	4,585
Hamburger Home, Inc.	00174	15 / 41	21,760	1.86	40,474
Hathaway Children & Family Services	00192	10 / 99	2,023	92.81	187,755
Hathaway Children & Family Services	00192	15 / 03	5,115	1.43	7,314
Hathaway Children & Family Services	00192	15 / 12	40,013	1.82	72,824
Hathaway Children & Family Services	00192	15 / 33	1,430	1.82	2,603
Hathaway Children & Family Services	00192	15 / 41	266,162	1.82	484,415
Hathaway Children & Family Services	00192	15 / 54	7,159	1.82	13,029
Help Group Child & Family Center	00198	10 / 99	40	113.87	4,555
Help Group Child & Family Center	00198	15 / 03	5,194	1.75	9,090
Help Group Child & Family Center	00198	15 / 12	239,895	2.28	546,961
Help Group Child & Family Center	00198	15 / 33	1,832	2.28	4,177
Help Group Child & Family Center	00198	15 / 41	702,404	2.28	1,601,481
Help Group Child & Family Center	00198	15 / 54	14,841	2.28	33,837
Hillsides	00321	10 / 99	850	87.54	74,409
Hillsides	00321	15 / 03	3,757	1.30	4,884
Hillsides	00321	15 / 12	5,953	1.71	10,180
Hillsides	00321	15 / 33	105	1.71	180
Hillsides	00321	15 / 41	79,671	1.71	136,237
Hillsides	00321	15 / 54	1,263	1.71	2,160
Institute For Redesign of Learning (The Almansor Center)	00171	15 / 03	2,408	1.66	3,997
Institute For Redesign of Learning (The Almansor Center)	00171	15 / 12	35,485	1.86	66,002
Institute For Redesign of Learning (The Almansor Center)	00171	15 / 41	121,794	1.86	226,537
Institute For Redesign of Learning (The Almansor Center)	00171	15 / 54	19,067	1.86	35,465
Intercommunity Child Guidance Center	00195	10 / 89	197	135.25	26,644
Intercommunity Child Guidance Center	00195	15 / 03	8,291	1.59	13,183
(05) Total [ ] Subtotal [X] Page: 4 of 7					3,865,228

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY / MAIN

(02) Fiscal Year 2003/2004

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Intercommunity Child Guidance Center	00195	15 / 12	5,593	1.59	8,893
Intercommunity Child Guidance Center	00195	15 / 33	360	1.59	572
Intercommunity Child Guidance Center	00195	15 / 41	35,266	1.59	56,073
Intercommunity Child Guidance Center	00195	15 / 54	329	1.59	523
LAUSD 97th St. Mental Health	00315	15 / 03	850	1.71	1,454
LAUSD 97th St. Mental Health	00315	15 / 12	27,968	2.20	61,530
LAUSD 97th St. Mental Health	00315	15 / 41	63,610	2.20	139,942
LAUSD 97th St. Mental Health	00315	15 / 54	19,322	2.20	42,508
Los Angeles Child Guidance Clinic	00199	10 / 89	8	139.82	1,119
Los Angeles Child Guidance Clinic	00199	10 / 99	494	100.01	49,405
Los Angeles Child Guidance Clinic	00199	15 / 03	59,260	1.31	77,631
Los Angeles Child Guidance Clinic	00199	15 / 12	21,710	2.06	44,723
Los Angeles Child Guidance Clinic	00199	15 / 33	2,442	2.06	5,031
Los Angeles Child Guidance Clinic	00199	15 / 41	196,162	2.06	404,094
Los Angeles Child Guidance Clinic	00199	15 / 54	51,518	2.06	106,127
McKinley Children's Center	00971	10 / 99	2,433	118.94	289,381
New Horizons Family Center	01170	15 / 04	41	1.60	66
New Horizons Family Center	01170	15 / 10	8	2.15	17
New Horizons Family Center	01170	15 / 42	1,097	2.15	2,359
Pacific Clinics	00203	10 / 89	1,108	122.72	135,977
Pacific Clinics	00203	15 / 03	56,016	1.22	68,572
Pacific Clinics	00203	15 / 12	67,255	1.58	106,175
Pacific Clinics	00203	15 / 33	425	1.58	671
Pacific Clinics	00203	15 / 41	1,193,185	1.58	1,883,666
Pacific Clinics	00203	15 / 54	249,658	1.58	394,132
Pasadena Childrens Training	00204	10 / 89	4,087	114.50	467,962
Pasadena Childrens Training	00204	15 / 03	25,643	1.03	26,412
Pasadena Childrens Training	00204	15 / 12	19,878	1.97	39,160
Pasadena Childrens Training	00204	15 / 33	377	1.97	743
Pasadena Childrens Training	00204	15 / 41	114,045	1.97	224,669
Pasadena Childrens Training	00204	15 / 54	21,233	1.97	41,829
Penny Lane Centers	00201	15 / 03	369	1.46	539
Penny Lane Centers	00201	15 / 12	13,357	2.00	26,714
Penny Lane Centers	00201	15 / 41	59,613	2.00	119,226
(05) Total [ ] Subtotal [X] Page: 5 of 7					4,827,891

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY / MAIN

(02) Fiscal Year 2003/2004

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Penny Lane Centers	00201	15 / 54	7,740	2.00	15,480
Saint Johns Health center	00217	15 / 03	10,370	1.83	18,977
Saint Johns Health center	00217	15 / 12	21,610	2.36	51,000
Saint Johns Health center	00217	15 / 33	2,695	2.36	6,360
Saint Johns Health center	00217	15 / 41	52,104	2.36	122,965
Saint Johns Health center	00217	15 / 54	380	2.36	897
San Fernando Valley CMHC Inc.	00208	10 / 89	25	170.08	4,252
San Fernando Valley CMHC Inc.	00208	10 / 99	43	110.26	4,741
San Fernando Valley CMHC Inc.	00208	15 / 03	9,494	1.52	14,419
San Fernando Valley CMHC Inc.	00208	15 / 12	13,185	1.96	25,823
San Fernando Valley CMHC Inc.	00208	15 / 41	61,093	1.96	119,654
San Fernando Valley CMHC Inc.	00208	15 / 54	20,013	1.96	39,196
San Gabriel Children's Center	00320	10 / 89	2,621	175.66	460,415
San Gabriel Children's Center	00320	15 / 03	513	1.75	899
San Gabriel Children's Center	00320	15 / 12	2,894	2.26	6,540
San Gabriel Children's Center	00320	15 / 41	30,888	2.26	69,798
San Gabriel Children's Center	00320	15 / 54	49,897	2.26	112,753
SHIELDS for Families, Inc.	00558	15 / 12	1,367	1.26	1,722
SHIELDS for Families, Inc.	00558	15 / 41	2,783	1.26	3,507
SHIELDS for Families, Inc.	00558	15 / 54	830	1.26	1,046
South Bay Children's Health Center	00213	10 / 99	1,723	115.14	198,386
South Bay Children's Health Center	00213	15 / 03	3,831	1.77	6,781
South Bay Children's Health Center	00213	15 / 12	7,091	2.19	15,529
South Bay Children's Health Center	00213	15 / 33	3,239	2.19	7,093
South Bay Children's Health Center	00213	15 / 41	37,386	2.19	81,875
South Bay Children's Health Center	00213	15 / 54	368	2.19	806
Special Service Fro Groups	00214	15 / 03	9,302	1.40	13,023
Special Service Fro Groups	00214	15 / 12	15,518	1.66	25,760
Special Service Fro Groups	00214	15 / 33	1,235	1.66	2,050
Special Service Fro Groups	00214	15 / 41	26,111	1.66	43,344
Special Service Fro Groups	00214	15 / 54	12,490	1.66	20,733
St. Francis Medical Center	00784	15 / 03	922	1.83	1,687
St. Francis Medical Center	00784	15 / 12	300	2.36	708
St. Francis Medical Center	00784	15 / 41	3,821	2.36	9,018
(05) Total [ ] Subtotal [X]	Page: 6 of 7				1,507,238

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Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY / MAIN

(02) Fiscal Year 2003/2004

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Starview Adolescent Center	00543	15 / 03	6,900	1.46	10,074
Starview Adolescent Center	00543	15 / 12	2,865	1.99	5,701
Starview Adolescent Center	00543	15 / 41	27,164	1.99	54,056
Stirling Academy, Inc.	00216	15 / 03	19,429	1.60	31,086
Stirling Academy, Inc.	00216	15 / 12	36,453	1.91	69,625
Stirling Academy, Inc.	00216	15 / 33	15	1.91	29
Stirling Academy, Inc.	00216	15 / 41	86,583	1.91	165,374
Stirling Academy, Inc.	00216	15 / 54	1,095	1.91	2,091
The Guidance Center	00191	10 / 99	370	101.08	37,400
The Guidance Center	00191	15 / 03	56,639	1.53	86,900
The Guidance Center	00191	15 / 12	57,295	1.77	101,697
The Guidance Center	00191	15 / 33	3,445	1.78	6,125
The Guidance Center	00191	15 / 41	192,446	1.78	342,161
The Guidance Center	00191	15 / 54	24,229	1.78	43,078
Verdugo Mental Health Center	00221	15 / 12	20,871	2.11	43,943
Verdugo Mental Health Center	00221	15 / 33	2,610	2.11	5,495
Verdugo Mental Health Center	00221	15 / 41	159,472	2.11	335,763
Verdugo Mental Health Center	00221	15 / 54	37,740	2.11	79,460
Vista Del Mar Child and Family Services	00196	10 / 89	2,247	177.60	399,067
Vista Del Mar Child and Family Services	00196	10 / 99	5,524	115.14	636,033
Vista Del Mar Child and Family Services	00196	15 / 03	89,590	1.77	158,574
Vista Del Mar Child and Family Services	00196	15 / 12	16,093	1.94	31,220
Vista Del Mar Child and Family Services	00196	15 / 33	3,503	1.94	6,796
Vista Del Mar Child and Family Services	00196	15 / 41	199,884	1.94	387,775
Vista Del Mar Child and Family Services	00196	15 / 54	27,686	1.94	53,711

(05) Total [X] Subtotal [ ] Page: 7 of 7 22,647,085

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Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant: Los Angeles County / Main

(02) Fiscal Year 2003/2004

(03) Reimbursable Component: Administrative Costs

[X] Assessment of Individual [ ] Mental Health Treatment

(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) Contract Services	(h) Total
Claim based on unique service function codes set aside exclusively for the AB 3632/SEP program. The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 6. Direct service cost details have been completed on HDS-4 based on cost report method.							
Totals							
(05) Total Direct Costs			[From HDS-4 line (05)]				5,929,138
Indirect Costs							
(06) Indirect Cost Rate	*See attached Auditor-Controller approved Plan Year 2003/2004 ICRP and FY 2003/2004 Cost Report Actuals (Attachment 8 & 9).*						14%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [Line (06) x (line [(04)(d) + line (04)(e)]]						805,396

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant: Los Angeles County / Main

(02) Fiscal Year 2003/2004

(03) Reimbursable Component: Administrative Costs

[ ] Assessment of Individual [X] Mental Health Treatment

(04) Description of Expenses

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Total
Claim based on unique service function codes set aside exclusively for the AB 3632/SEP program. The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 6. Direct service cost details have been completed on HDS-4 based on cost report method.							
Totals							
(05) Total Direct Costs			[From HDS-4 line (05)]				22,647,085
Indirect Costs							
(06) Indirect Cost Rate	*See attached Auditor-Controller approved Plan Year 2003/2004 ICRP and FY 2003/2004 Cost Report Actuals (Attachment 8 & 9).*						8%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [Line (06) x {line [(04)(d) + line (04)(e)]}						1,852,129

Revised 09/03

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS

FOOTNOTE TO HDS-6's

Reimbursement Components: Administrative Costs

Mental Health Treatment

$22,647,085 on line (05) includes the following components:

					Total Indirect Cost
DMH directly operated	$ 869,885 [a]	@ an indirect rate of	13.5837%	$	118,163
Private contract provider	21,777,200 [b]	@ an indirect rate of	7.9623%		1,733,966
	$ 22,647,085			$	1,852,129

8.1782% is the average rate rounded to **8%** on line (06).

[a] $869,885 is the total of the entries with legal entity number 00019 from column (f) of form HDS-4.
[b] $21,777,200 is the total of the entries with legal entity numbers other than 00019 from column (f) of form HDS-4.

Assessment of Individual

$5,929,138 on line (05) pertains to DMH directly operated clinics' cost only and therefore is applied an indirect rate of 13.5837%, which is rounded to **14%** on line (06).

Attachment 4

MH 1909 Supplemental Cost Report for AB 3632 / SB 90
(From FY 2003/2004 Cost Report)

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
AB3632 COST SUMMARY
FY 2003-2004

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

The following procedure has been followed to assure all appropriate revenue offsets have been applied. Total eligible cost was identified (Line 1) and all applicable revenues have been offset to identify the remaining balance as the eligible SB90 Chapter 1747 reimbursement.

Line 1	AB3632 Gross Program Cost	$ 38,269,599	MH1909 - Sum of columns H, I, J, and K
	Less: AB 3632 Cost pending claim eleigibility of COSM action -		
Line 2	Medication Monitoring	(3,074,878)	MH 1909 - Sum of Mode 15, SFC 61 & 62, columns H, I, J, and K
Line 3	Crisis Intervention	(3,960,974)	MH 1909 - Sum of Mode 15, SFC 77, columns H, I, J, and K
Line 4	AB3632 Gross Program Cost Eligible To Be Claimed In SB 90	$ 31,233,747	MH 1909 - Sum of all other Modes and SFCs, columns H, I, J, and K
Line 5	Less: State General Fund from EPSDT *(Attachment 7b)*	(4,257,619)	MH 1909 - Sum of all other Modes and SFCs, Column H
Line 6	Less: Federal Financial Participation (FFP)	(8,159,258)	MH 1909 - Sum of all other Modes and SFCs, Column J
Line 7	Gross SB90 Program Reimbursable Cost	$ 18,816,870	MH 1909 - Sum of all other Modes and SFCs, Column K
Line 8	Federal Financial Participation (FFP) share of Admin Cost *(Attachment 7a)*	(732,858)	Included in Form HDS - 3, Line 13
Line 9	Federal Financial Participation (FFP) Refund (Attachment 7a)	(18,484)	Included in Form HDS - 3, Line 12
Line 10	State General Fund from EPSDT share of Admin Cost *(Attachment 7b)*	(367,116)	Included in Form HDS - 3, Line 13
Line 11	FY 2002/2003 Adjustment to reflect final Federal Financial Participation (FFP) Payments (Attachment 7c)	412,843	Included in Form HDS - 3, Line 12
Line 12	FY 2002/2003 Adjustment to reflect final EPSDT State General Fund Payments Received (Attachment 7b,c)	(158,549)	Included in Form HDS - 3, Line 13
Line 13	Federal SAMHSA Grant and share of Admin Cost *(Attachment 7d)*	(15,678)	Included in Form HDS - 3, Line 13
Line 14	Other State and Local Funds and share of Admin Cost *(Attachment 7e)*	(124,804)	Included in Form HDS - 3, Line 13
Line 15	Third Party Revenues & share of Admin Cost *(Attachment 7f)*	(45,489)	Included in Form HDS - 3, Line 13
Line 16	Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7g)*	(455,040)	Included in Form HDS - 3, Line 13
Line 17	Federal IDEA funds *(Attachment 7h)*	(13,167,654)	Included in Form HDS - 3, Sum of Lines 07 and 13
Line 18	Net SB90 Reimbursable Cost	$ 4,144,061	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA BY PROGRAM CATEGORY
MH 1909_SEP (09/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2003-2004

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2003-2004	12/22/2004
4) BUDGET PROGRAM CATEGORY	**5) BUDGET ITEM NUMBER**	**6) ALLOCATION AMOUNT**
S.E.P. Assessment	4440-131-0001	

A	B	C	D	E	F	G	H	I	J	K
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Units of Service	State Share of Net Cost	Medi-Cal/ State Share	State General Fund Total	County Matching Funds	Medi-Cal FFP Share	Other Fund Sources
County of Los Angeles	00019	10	85	9	$	$	$	$	$	$ 1,497
County of Los Angeles	00019	10	92	29		$	$		$	$ 2,004
County of Los Angeles	00019	10	98	5		$	$		$	$ 539
County of Los Angeles	00019	15	03	3,086,432		$ 418,020	$ 418,020		$ 1,251,787	$ 3,293,992
County of Los Angeles	00019	15	04	70,104		$ 16,184	$ 16,184		$ 18,878	$ 77,684
County of Los Angeles	00019	15	10	5,066		$	$		$	$ 10,435
County of Los Angeles	00019	15	12	59,391		$ 8,501	$ 8,501		$ 27,513	$ 86,326
County of Los Angeles	00019	15	33	5,150		$ 1,174	$ 1,174		$ 3,523	$ 6,011
County of Los Angeles	00019	15	34	655		$ 528	$ 528		$ 594	$ 240
County of Los Angeles	00019	15	41	289,468		$ 43,430	$ 43,430		$ 130,682	$ 422,163
County of Los Angeles	00019	15	42	31,870		$ 9,039	$ 9,039		$ 10,875	$ 45,735
County of Los Angeles	00019	15	52	2,930		$	$		$	$ 6,036
County of Los Angeles	00019	15	54	25,749		$ 3,192	$ 3,192		$ 9,935	$ 39,914
County of Los Angeles	00019	60	63	10,107		$	$		$	$ 852,594
Aspen Health Services	00519	10	89	613		$ 25,593	$ 25,593		$ 29,064	$ 19,645
Aspen Health Services	00519	15	03	8,436		$ 4,927	$ 4,927		$ 5,671	$ 1,466
Aspen Health Services	00519	15	12	447		$ 295	$ 295		$ 351	$ 194
Aspen Health Services	00519	15	41	3,535		$ 1,605	$ 1,605		$ 1,805	$ 3,236
ASSOCIATED LEAGUE OF MEXICAN-AMERICANS, INC	00173	15	03	2,107		$ 619	$ 619		$ 1,668	$ 832
ASSOCIATED LEAGUE OF MEXICAN-AMERICANS, INC	00173	15	12	640		$ 126	$ 126		$ 553	$ 556
ASSOCIATED LEAGUE OF MEXICAN-AMERICANS, INC	00173	15	41	16,500		$ 3,283	$ 3,283		$ 12,179	$ 16,383
Bienvenidos Children's Center, Inc	00860	15	41	75		$ 54	$ 54		$ 62	$ (0)
Cedars-Sinai Medical Center	00178	15	03	330		$	$		$ 28	$ 536
Cedars-Sinai Medical Center	00178	15	12	1,832		$	$		$ 1,075	$ 2,937
Cedars-Sinai Medical Center	00178	15	41	13,683		$	$		$ 2,806	$ 27,159
Cedars-Sinai Medical Center	00178	15	54	2,557		$	$		$ 735	$ 4,865
Child & Family Center	00210	10	89	308		$ 4,181	$ 4,181		$ 4,978	$ 32,328
Child & Family Center	00210	15	03	43,560		$ 11,228	$ 11,228		$ 16,772	$ 44,310
Child & Family Center	00210	15	12	58,059		$ 14,073	$ 14,073		$ 23,532	$ 84,319
Child & Family Center	00210	15	33	2,030		$ 1,245	$ 1,245		$ 1,411	$ 1,607
Child & Family Center	00210	15	41	540,213		$ 158,559	$ 158,559		$ 224,127	$ 751,761
Child & Family Center	00210	15	54	92,632		$ 26,049	$ 26,049		$ 40,482	$ 127,996
Child & Family Guidance Center	00207	10	89	1,979		$ 39,778	$ 39,778		$ 48,092	$ 153,449
Child & Family Guidance Center	00207	10	99	956		$ 35,217	$ 35,217		$ 41,380	$ 31,727
Child & Family Guidance Center	00207	15	03	92,963		$ 52,206	$ 52,206		$ 62,554	$ 31,192
Child & Family Guidance Center	00207	15	12	119,355		$ 57,643	$ 57,643		$ 69,196	$ 103,516
Child & Family Guidance Center	00207	15	33	14,914		$ 5,202	$ 5,202		$ 6,949	$ 16,633
Child & Family Guidance Center	00207	15	41	1,057,456		$ 554,246	$ 554,246		$ 676,088	$ 810,556
Child & Family Guidance Center	00207	15	54	126,418		$ 54,972	$ 54,972		$ 72,673	$ 116,342
ChildNet Youth & Family Services	00783	10	99	160		$ 7,813	$ 7,813		$ 8,987	$

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ChildNet Youth & Family Services	00783	15	03	9,323		$ 6,792	$ 6,792		$ 7,838	$ 566
ChildNet Youth & Family Services	00783	15	12	4,345		$ 4,061	$ 4,061		$ 4,641	$ 378
ChildNet Youth & Family Services	00783	15	41	26,965		$ 22,701	$ 22,701		$ 25,871	$ 7,785
ChildNet Youth & Family Services	00783	15	54	560		$ 551	$ 551		$ 620	$ (0)
Children's Bureau	00668	15	03	93		$ 71	$ 71		$ 84	$ 1
Childrens Hospital of Los Angeles	00179	10	98	14		$	$		$	$ 1,612
Childrens Hospital of Los Angeles	00179	15	03	4,483		$ 3,421	$ 3,421		$ 4,084	$ 430
Childrens Hospital of Los Angeles	00179	15	04	3,059		$	$		$	$ 5,414
Childrens Hospital of Los Angeles	00179	15	10	1,625		$	$		$	$ 3,705
Childrens Hospital of Los Angeles	00179	15	12	10,714		$ 10,532	$ 10,532		$ 12,501	$ 1,395
Childrens Hospital of Los Angeles	00179	15	33	2,930		$ 2,878	$ 2,878		$ 3,429	$ 374
Childrens Hospital of Los Angeles	00179	15	34	1,407		$	$		$	$ 3,208
Childrens Hospital of Los Angeles	00179	15	41	74,124		$ 72,855	$ 72,855		$ 86,874	$ 9,274
Childrens Hospital of Los Angeles	00179	15	42	18,027		$	$		$	$ 41,102
Childrens Hospital of Los Angeles	00179	15	52	2,284		$	$		$	$ 5,208
Childrens Hospital of Los Angeles	00179	15	54	3,798		$ 3,733	$ 3,733		$ 4,448	$ 478
Children's Institute International	00591	15	03	1,270		$ 635	$ 635		$ 731	$ 850
Children's Institute International	00591	15	12	6,858		$ 3,311	$ 3,311		$ 3,807	$ 8,311
Children's Institute International	00591	15	41	15,995		$ 2,033	$ 2,033		$ 4,835	$ 29,117
Children's Institute International	00591	15	54	609		$	$		$ 79	$ 1,291
Community Counseling Service	00180	15	03	25,607		$ 14,930	$ 14,930		$ 17,270	$ 1,346
Community Counseling Service	00180	15	12	10,096		$ 6,149	$ 6,149		$ 8,053	$ 2,456
Community Counseling Service	00180	15	41	55,758		$ 36,349	$ 36,349		$ 46,036	$ 9,615
Community Counseling Service	00180	15	54	15,990		$ 9,668	$ 9,668		$ 11,545	$ 5,171
Community Counseling Service	00180	60	63	1		$	$		$	$ 51
Community Family Guidance Center	00181	15	03	7,490		$	$		$ 2,710	$ 7,327
Community Family Guidance Center	00181	15	12	55,835		$	$		$ 20,247	$ 72,439
Community Family Guidance Center	00181	15	41	185,870		$	$		$ 72,462	$ 236,082
Community Family Guidance Center	00181	15	54	8,713		$	$		$ 3,567	$ 10,896
DEVEREUX FOUNDATION	00472	10	99	577		$ 97	$ 97		$ 29,132	$ 27,934
Didi Hirsch Psychiatric Service	00183	10	89	518		$ 29,622	$ 29,622		$ 35,985	$ 11,771
Didi Hirsch Psychiatric Service	00183	15	03	18,070		$ 6,177	$ 6,177		$ 7,900	$ 13,060
Didi Hirsch Psychiatric Service	00183	15	04	46,024		$ 29,537	$ 29,537		$ 33,241	$ 6,339
Didi Hirsch Psychiatric Service	00183	15	10	55,662		$ 36,873	$ 36,873		$ 41,497	$ 31,432
Didi Hirsch Psychiatric Service	00183	15	12	16,519		$ 6,811	$ 6,811		$ 8,694	$ 17,082
Didi Hirsch Psychiatric Service	00183	15	33	3,270		$	$		$ 2,025	$ 4,426
Didi Hirsch Psychiatric Service	00183	15	34	22,109		$ 18,901	$ 18,901		$ 21,271	$ 3,442
Didi Hirsch Psychiatric Service	00183	15	41	210,568		$ 122,932	$ 122,932		$ 152,487	$ 139,636
Didi Hirsch Psychiatric Service	00183	15	42	305,607		$ 228,727	$ 228,727		$ 257,409	$ 116,253
Didi Hirsch Psychiatric Service	00183	15	52	20,657		$ 8,607	$ 8,607		$ 9,686	$ 22,456
Didi Hirsch Psychiatric Service	00183	15	54	40,873		$ 22,863	$ 22,863		$ 25,836	$ 31,929
Dubnoff Center	00184	10	99	703		$	$		$ 26,791	$ 48,697
El Centro de Amistad, Inc.	00185	15	03	3,670		$ 224	$ 224		$ 252	$ 6,046

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El Centro de Amistad, Inc.	00185	15	12	3,354		$	$		$ 36	$ 7,298
El Centro de Amistad, Inc.	00185	15	33	120		$	$		$	$ 262
El Centro de Amistad, Inc.	00185	15	41	6,721		$	$		$ 214	$ 14,482
Enki Health & Research	00188	10	85	523		$ 27,439	$ 27,439		$ 30,881	$ 0
Enki Health & Research	00188	10	89	841		$ 38,009	$ 38,009		$ 49,821	$ 5,949
Enki Health & Research	00188	15	03	25,138		$ 8,569	$ 8,569		$ 10,027	$ 6,291
Enki Health & Research	00188	15	04	39,762		$ 11,147	$ 11,147		$ 12,593	$ 15,624
Enki Health & Research	00188	15	10	22,298		$ 12,729	$ 12,729		$ 14,502	$ 9,561
Enki Health & Research	00188	15	12	36,833		$ 20,761	$ 20,761		$ 24,186	$ 15,828
Enki Health & Research	00188	15	41	228,157		$ 120,478	$ 120,478		$ 141,480	$ 114,501
Enki Health & Research	00188	15	42	139,755		$ 69,959	$ 69,959		$ 80,980	$ 79,657
Enki Health & Research	00188	15	52	902		$ 700	$ 700		$ 788	$ 0
Enki Health & Research	00188	15	54	17,622		$ 5,197	$ 5,197		$ 5,992	$ 17,888
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	10	99	99		$	$		$	$ 10,602
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	15	12	447		$	$		$	$ 903
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	15	33	660		$	$		$	$ 1,333
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	15	41	2,563		$	$		$	$ 5,177
Foothill Family Service	00724	15	03	350		$ 7	$ 7		$ 8	$ 506
Foothill Family Service	00724	15	12	23,840		$ 9,496	$ 9,496		$ 10,511	$ 21,952
Foothill Family Service	00724	15	33	707		$	$		$	$ 1,244
Foothill Family Service	00724	15	41	118,359		$ 44,251	$ 44,251		$ 49,227	$ 114,833
Foothill Family Service	00724	15	54	909		$ 753	$ 753		$ 828	$ 19
Gateways Hospital	00190	15	03	1,472		$ 349	$ 349		$ 436	$ 834
Gateways Hospital	00190	15	12	1,799		$ 688	$ 688		$ 847	$ 1,325
Gateways Hospital	00190	15	33	1,906		$ 409	$ 409		$ 519	$ 2,103
Gateways Hospital	00190	15	41	10,627		$ 4,260	$ 4,260		$ 5,321	$ 7,316
Hamburger Home, Inc.	00174	10	99	77		$ 3,608	$ 3,608		$ 3,978	$ 184
Hamburger Home, Inc.	00174	15	03	7,209		$ 4,683	$ 4,683		$ 5,372	$ 110
Hamburger Home, Inc.	00174	15	12	2,465		$ 2,126	$ 2,126		$ 2,409	$ 49
Hamburger Home, Inc.	00174	15	41	21,760		$ 18,713	$ 18,713		$ 21,325	$ 436
Hathaway Children & Family Services	00192	10	99	2,023		$ 57,630	$ 57,630		$ 63,021	$ 67,104
Hathaway Children & Family Services	00192	15	03	5,115		$ 2,905	$ 2,905		$ 3,270	$ 1,139
Hathaway Children & Family Services	00192	15	12	40,013		$ 21,299	$ 21,299		$ 25,787	$ 25,738
Hathaway Children & Family Services	00192	15	33	1,430		$ 441	$ 441		$ 486	$ 1,675
Hathaway Children & Family Services	00192	15	41	266,162		$ 102,538	$ 102,538		$ 195,657	$ 186,220
Hathaway Children & Family Services	00192	15	54	7,159		$ 0	$ 0		$ 4,225	$ 8,804
Help Group Child & Family Center	00198	10	99	40		$ 2,079	$ 2,079		$ 2,476	$
Help Group Child & Family Center	00198	15	03	5,194		$ 3,798	$ 3,798		$ 4,303	$ 989
Help Group Child & Family Center	00198	15	12	239,895		$ 55,732	$ 55,732		$ 72,485	$ 418,744

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Help Group Child & Family Center	00198	15	33	1,832		$ 415	$ 415		$ 508	$ 3,254
Help Group Child & Family Center	00198	15	41	702,404		$ 162,058	$ 162,058		$ 210,123	$ 1,229,301
Help Group Child & Family Center	00198	15	54	14,841		$ 5,906	$ 5,906		$ 6,855	$ 21,076
Hillsides	00321	10	99	850		$ 22,943	$ 22,943		$ 28,071	$ 23,395
Hillsides	00321	15	03	3,757		$ 870	$ 870		$ 1,001	$ 3,013
Hillsides	00321	15	12	5,953		$ 2,771	$ 2,771		$ 3,174	$ 4,236
Hillsides	00321	15	33	105		$	$		$	$ 180
Hillsides	00321	15	41	79,671		$ 17,801	$ 17,801		$ 23,380	$ 95,057
Hillsides	00321	15	54	1,263		$ 519	$ 519		$ 604	$ 1,037
The Almansor Center	00171	15	03	2,408		$ 1,197	$ 1,197		$ 2,029	$ 771
The Almansor Center	00171	15	12	35,485		$ 17,123	$ 17,123		$ 29,102	$ 19,777
The Almansor Center	00171	15	41	121,794		$ 53,124	$ 53,124		$ 92,850	$ 80,563
The Almansor Center	00171	15	54	19,067		$ 8,372	$ 8,372		$ 14,330	$ 12,763
Intercommunity Child Guidance Center	00195	10	89	197		$	$		$ 13,943	$ 12,701
Intercommunity Child Guidance Center	00195	15	03	8,291		$	$		$ 3,228	$ 9,954
Intercommunity Child Guidance Center	00195	15	12	5,593		$	$		$ 1,282	$ 7,611
Intercommunity Child Guidance Center	00195	15	33	360		$	$		$ 295	$ 277
Intercommunity Child Guidance Center	00195	15	41	35,266		$	$		$ 12,331	$ 43,742
Intercommunity Child Guidance Center	00195	15	54	329		$	$		$ 276	$ 247
LAUSD 97th St. Mental Health	00315	15	03	850		$ 0	$ 0		$ 572	$ 882
LAUSD 97th St. Mental Health	00315	15	12	27,968		$ 0	$ 0		$ 18,950	$ 42,579
LAUSD 97th St. Mental Health	00315	15	41	63,610		$ 0	$ 0		$ 42,856	$ 97,085
LAUSD 97th St. Mental Health	00315	15	54	19,322		$ 0	$ 0		$ 11,395	$ 31,113
Los Angeles Child Guidance Clinic	00199	10	89	8		$	$		$ 608	$ 511
Los Angeles Child Guidance Clinic	00199	10	99	494		$	$		$ 25,150	$ 24,255
Los Angeles Child Guidance Clinic	00199	15	03	59,260		$	$		$ 34,809	$ 42,822
Los Angeles Child Guidance Clinic	00199	15	12	21,710		$	$		$ 21,789	$ 22,934
Los Angeles Child Guidance Clinic	00199	15	33	2,442		$	$		$ 2,671	$ 2,360
Los Angeles Child Guidance Clinic	00199	15	41	196,162		$	$		$ 181,404	$ 222,690
Los Angeles Child Guidance Clinic	00199	15	54	51,518		$	$		$ 46,770	$ 59,357
McKinley Children's Center	00971	10	99	2,433		$ 132,102	$ 132,102		$ 157,279	$
New Horizons Family Center	01170	15	04	41		$	$		$ 35	$ 30
New Horizons Family Center	01170	15	10	8		$	$		$ 9	$ 8
New Horizons Family Center	01170	15	42	1,097		$	$		$ 1,249	$ 1,109
Pacific Clinics	00203	10	89	1,108		$ 0	$ 0		$ 56,238	$ 79,739
Pacific Clinics	00203	15	03	56,016		$ 0	$ 0		$ 27,197	$ 41,375
Pacific Clinics	00203	15	12	67,255		$ 0	$ 0		$ 37,559	$ 68,616
Pacific Clinics	00203	15	33	425		$ 0	$ 0		$ 361	$ 310
Pacific Clinics	00203	15	41	1,193,185		$ 0	$ 0		$ 725,108	$ 1,158,558
Pacific Clinics	00203	15	54	249,658		$ 0	$ 0		$ 144,602	$ 249,530
Pasadena Childrens Training	00204	10	89	4,087		$	$		$ 200,379	$ 267,582
Pasadena Childrens Training	00204	15	03	25,643		$ 0	$ 0		$ 6,226	$ 20,186
Pasadena Childrens Training	00204	15	12	19,878		$	$		$ 3,054	$ 36,106

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Pasadena Childrens Training	00204	15	33	377		$ 0	$ 0		$ 393	$ 349
Pasadena Childrens Training	00204	15	41	114,045		$ 0	$ 0		$ 15,548	$ 209,121
Pasadena Childrens Training	00204	15	54	21,233		$ 0	$ 0		$ 4,767	$ 37,062
PENNY LANE CENTERS	00201	15	03	369		$	$		$ 137	$ 401
PENNY LANE CENTERS	00201	15	12	13,357		$	$		$ 7,238	$ 19,476
PENNY LANE CENTERS	00201	15	41	59,613		$	$		$ 36,661	$ 82,565
PENNY LANE CENTERS	00201	15	54	7,740		$	$		$ 5,312	$ 10,168
Saint Johns Health center	00217	15	03	10,370		$ 0	$ 0		$ 6,361	$ 12,616
Saint Johns Health center	00217	15	12	21,610		$ 0	$ 0		$ 10,551	$ 40,448
Saint Johns Health center	00217	15	33	2,695		$ 0	$ 0		$ 2,062	$ 4,298
Saint Johns Health center	00217	15	41	52,104		$ 0	$ 0		$ 16,957	$ 106,008
Saint Johns Health center	00217	15	54	380		$ 0	$ 0		$ 371	$ 526
San Fernando Valley CMHC Inc.	00208	10	89	25		$	$		$	$ 4,252
San Fernando Valley CMHC Inc.	00208	10	99	43		$	$		$	$ 4,741
San Fernando Valley CMHC Inc.	00208	15	03	9,494		$	$		$ 4,731	$ 9,688
San Fernando Valley CMHC Inc.	00208	15	12	13,185		$	$		$ 6,731	$ 19,093
San Fernando Valley CMHC Inc.	00208	15	41	61,093		$	$		$ 28,856	$ 90,798
San Fernando Valley CMHC Inc.	00208	15	54	20,013		$	$		$ 11,944	$ 27,252
San Gabriel Children's Center	00320	10	89	2,621		$ 201,704	$ 201,704		$ 230,604	$ 28,106
San Gabriel Children's Center	00320	15	03	513		$ 423	$ 423		$ 476	$
San Gabriel Children's Center	00320	15	12	2,894		$ 3,022	$ 3,022		$ 3,401	$ 118
San Gabriel Children's Center	00320	15	41	30,888		$ 29,291	$ 29,291		$ 33,136	$ 7,371
San Gabriel Children's Center	00320	15	54	49,897		$ 43,563	$ 43,563		$ 49,578	$ 19,612
SHIELDS for Families, Inc.	00558	15	12	1,367		$	$		$	$ 1,722
SHIELDS for Families, Inc.	00558	15	41	2,783		$	$		$	$ 3,507
SHIELDS for Families, Inc.	00558	15	54	830		$	$		$	$ 1,046
South Bay Children's Health Center	00213	10	99	1,723		$	$		$ 32,889	$ 165,498
South Bay Children's Health Center	00213	15	03	3,831		$	$		$ 934	$ 5,847
South Bay Children's Health Center	00213	15	12	7,091		$	$		$ 2,033	$ 13,497
South Bay Children's Health Center	00213	15	33	3,239		$	$		$ 1,452	$ 5,641
South Bay Children's Health Center	00213	15	41	37,386		$	$		$ 12,550	$ 69,326
South Bay Children's Health Center	00213	15	54	368		$ 0	$ 0		$ 230	$ 576
Special Service For Groups	00214	15	03	9,302		$ 1,070	$ 1,070		$ 4,172	$ 7,780
Special Service For Groups	00214	15	12	15,518		$ 600	$ 600		$ 3,795	$ 21,365
Special Service For Groups	00214	15	33	1,235		$	$		$	$ 2,050
Special Service For Groups	00214	15	41	26,111		$ 2,661	$ 2,661		$ 10,446	$ 30,237
Special Service For Groups	00214	15	54	12,490		$ 141	$ 141		$ 4,827	$ 15,765
St. Francis Medical Center - Children's Center	00784	15	03	922		$ 786	$ 786		$ 901	$
St. Francis Medical Center - Children's Center	00784	15	12	300		$ 327	$ 327		$ 381	$
St. Francis Medical Center - Children's Center	00784	15	41	3,821		$ 4,027	$ 4,027		$ 4,812	$ 178
STARVIEW	00543	15	03	6,900		$ 1,111	$ 1,111		$ 1,228	$ 7,735
STARVIEW	00543	15	12	2,865		$ 75	$ 75		$ 83	$ 5,543
STARVIEW	00543	15	41	27,164		$ 3,169	$ 3,169		$ 3,517	$ 47,371

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Stirling Academy, Inc.	00216	15	03	19,429		$	$		$ 409	$ 30,677
Stirling Academy, Inc.	00216	15	12	36,453		$	$		$ 432	$ 69,193
Stirling Academy, Inc.	00216	15	33	15		$	$		$	$ 29
Stirling Academy, Inc.	00216	15	41	86,583		$	$		$ 53	$ 165,321
Stirling Academy, Inc.	00216	15	54	1,095		$	$		$ 248	$ 1,844
The Guidance Center	00191	10	99	370		$ 17,267	$ 17,267		$ 20,133	$
The Guidance Center	00191	15	03	56,639		$ 34,989	$ 34,989		$ 40,353	$ 11,558
The Guidance Center	00191	15	12	57,295		$ 31,626	$ 31,626		$ 36,252	$ 33,819
The Guidance Center	00191	15	33	3,445		$ 1,261	$ 1,261		$ 1,483	$ 3,382
The Guidance Center	00191	15	41	192,446		$ 96,865	$ 96,865		$ 110,678	$ 134,618
The Guidance Center	00191	15	54	24,229		$ 13,790	$ 13,790		$ 15,763	$ 13,525
VERDUGO MENTAL HEALTH	00221	15	12	20,871		$ 0	$ 0		$ 4,453	$ 39,490
VERDUGO MENTAL HEALTH	00221	15	33	2,610		$ 0	$ 0		$ 303	$ 5,192
VERDUGO MENTAL HEALTH	00221	15	41	159,472		$ 0	$ 0		$ 36,830	$ 298,932
VERDUGO MENTAL HEALTH	00221	15	54	37,740		$ 0	$ 0		$ 15,589	$ 63,872
Vista Del Mar	00196	10	89	2,247		$ 146,549	$ 146,549		$ 166,205	$ 86,314
Vista Del Mar	00196	10	99	5,524		$ 133,396	$ 133,396		$ 152,611	$ 350,026
Vista Del Mar	00196	15	03	89,590		$ 26,806	$ 26,806		$ 30,649	$ 101,118
Vista Del Mar	00196	15	12	16,093		$ 6,180	$ 6,180		$ 7,047	$ 17,994
Vista Del Mar	00196	15	33	3,503		$ 2,630	$ 2,630		$ 2,982	$ 1,183
Vista Del Mar	00196	15	41	199,884		$ 94,986	$ 94,986		$ 108,219	$ 184,570
Vista Del Mar	00196	15	54	27,686		$ 12,321	$ 12,321		$ 13,914	$ 27,476
County of Los Angeles	00019	15	61	34,224		$ 18,889	$ 18,889		$ 25,408	$ 91,552
County of Los Angeles	00019	15	62	7,588		$ 7,837	$ 7,837		$ 9,255	$ 13,028
Aspen Health Services	00519	15	61	1,823		$ 2,489	$ 2,489		$ 2,865	$ 698
ASSOCIATED LEAGUE OF MEXICAN-AMERICANS, INC	00173	15	61	774		$ 550	$ 550		$ 1,465	$ 740
Cedars-Sinai Medical Center	00178	15	61	2,722		$	$		$ 1,610	$ 9,469
Child & Family Center	00210	15	61	30,786		$ 17,250	$ 17,250		$ 25,018	$ 68,562
Child & Family Guidance Center	00207	15	61	173,168		$ 172,501	$ 172,501		$ 31,599	$ 474,718
ChildNet Youth & Family Services	00783	15	61	907		$ 1,630	$ 1,630		$ 1,855	$ 43
Childrens Hospital of Los Angeles	00179	15	61	7,181		$ 13,186	$ 13,186		$ 15,645	$ 1,545
Children's Institute International	00591	15	61	1,750		$	$		$ 1,540	$ 5,751
Community Counseling Service	00180	15	61	2,950		$ 2,782	$ 2,782		$ 3,344	$ 394
Community Family Guidance Center	00181	15	61	11,710		$	$		$ 6,405	$ 15,492
DEVEREUX FOUNDATION	00472	15	61	69		$	$		$ 125	$ 119
Didi Hirsch Psychiatric Service	00183	15	61	10,568		$ 10,353	$ 10,353		$ 12,182	$ 15,537
Dubnoff Center	00184	15	61	12,055		$	$		$ 20,366	$ 30,627
El Centro de Amistad, Inc.	00185	15	61	435		$	$		$	$ 1,899
Enki Health & Research	00188	15	61	26,144		$ 28,135	$ 28,135		$ 33,919	$ 18,732
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	15	61	2,238		$	$		$	$ 6,177
Foothill Family Service	00724	15	61	9,313		$	$		$ 5,152	$ 33,683

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA BY PROGRAM CATEGORY
MH 1909_SEP (09/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2003-2004

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2003-2004	12/22/2004
4) BUDGET PROGRAM CATEGORY	**5) BUDGET ITEM NUMBER**	**6) ALLOCATION AMOUNT**
S.E.P. Assessment	4440-131-0001	

A	B	C	D	E	F	G	H	I	J	K
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Units of Service	State Share of Net Cost	Medi-Cal/ State Share	State General Fund Total	County Matching Funds	Medi-Cal FFP Share	Other Fund Sources
Gateways Hospital	00190	15	61	1,308		$ 1,299	$ 1,299		$ 1,628	$ 997
Hamburger Home, Inc.	00174	15	61	724		$ 1,175	$ 1,175		$ 1,296	$ 27
Hathaway Children & Family Services	00192	15	61	21,266		$	$		$ 29,036	$ 43,269
Help Group Child & Family Center	00198	15	61	50,924		$ 35,893	$ 35,893		$ 44,758	$ 134,248
Hillsides	00321	15	61	9,120		$ 12,477	$ 12,477		$ 14,114	$ 2,320
The Almansor Center	00171	15	61	8,115		$ 6,399	$ 6,399		$ 12,138	$ 10,028
Intercommunity Child Guidance Center	00195	15	61	6,341		$	$		$ 7,599	$ 13,834
LAUSD 97th St. Mental Health	00315	15	61	1,290		$	$		$ 2,285	$ 2,991
Los Angeles Child Guidance Clinic	00199	15	61	37,372		$	$		$ 65,329	$ 70,331
Pacific Clinics	00203	15	61	72,898		$	$		$ 88,286	$ 124,813
Pasadena Childrens Training	00204	15	61	47,046		$	$		$ 70,957	$ 107,347
PENNY LANE CENTERS	00201	15	61	3,906		$	$		$ 5,098	$ 10,721
Saint Johns Health center	00217	15	61	8,513		$	$		$ 5,508	$ 31,694
San Fernando Valley CMHC Inc.	00208	15	61	1,570		$	$		$ 130	$ 5,563
San Gabriel Children's Center	00320	15	61	5,250		$ 9,190	$ 9,190		$ 10,644	$ 2,134
South Bay Children's Health Center	00213	15	61	10,252		$	$		$ 7,410	$ 32,368
Special Service For Groups	00214	15	61	1,886		$	$		$ 1,549	$ 4,731
St. Francis Medical Center - Children's Center	00784	15	61	185		$ 360	$ 360		$ 410	$
STARVIEW	00543	15	61	421		$ 334	$ 334		$ 385	$ 745
Stirling Academy, Inc.	00216	15	61	1,635		$	$		$ 73	$ 5,747
The Guidance Center	00191	15	61	23,905		$ 21,424	$ 21,424		$ 24,556	$ 25,935
VERDUGO MENTAL HEALTH	00221	15	61	21,270		$	$		$ 16,792	$ 66,173
Vista Del Mar	00196	15	61	62,741		$ 48,954	$ 48,954		$ 55,741	$ 128,701
Childrens Hospital of Los Angeles	00179	15	62	1,564		$	$		$	$ 6,616
Didi Hirsch Psychiatric Service	00183	15	62	22,607		$ 29,745	$ 29,745		$ 33,475	$ 18,222
Enki Health & Research	00188	15	62	19,851		$ 21,419	$ 21,419		$ 24,848	$ 15,073
County of Los Angeles	00019	15	77	9,373		$ 1,098	$ 1,098		$ 1,235	$ 27,682
Aspen Health Services	00519	15	77	16,199		$	$		$ 23,993	$ 21,202
ASSOCIATED LEAGUE OF MEXICAN-AMERICANS, INC	00173	15	77	5,366		$	$		$ 436	$ 15,823
Bienvenidos Children's Center, Inc	00860	15	77	18,006		$	$		$ 27,650	$ 24,387
Child & Family Center	00210	15	77	22,289		$	$		$ 17,423	$ 51,896
Child & Family Guidance Center	00207	15	77	63,304		$	$		$ 98,674	$ 105,798
Child & Family Guidance Center	00207	15	77	3,118		$	$		$ 5,164	$ 4,907
Child & Family Guidance Center	00207	15	77	83		$	$		$	$ 268
Children's Bureau	00668	15	77	207		$	$		$ 252	$ 230
Community Family Guidance Center	00181	15	77	8,875		$	$		$ 7,622	$ 7,998
Enki Health & Research	00188	15	77	86,724		$	$		$ 96,325	$ 143,900
Five Acres Boys' & Girls' Aid Society of Los Angeles County	00647	15	77	626		$	$		$ 878	$ 925
Foothill Family Service	00724	15	77	11,104		$	$		$ 16,212	$ 21,652
The Guidance Center	00191	15	77	46,368		$	$		$ 53,698	$ 68,360
Hamburger Home, Inc.	00174	15	77	18,854		$	$		$ 22,808	$ 28,664

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA BY PROGRAM CATEGORY
MH 1909_SEP (09/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2003-2004

1) COUNTY NAME	2) FISCAL YEAR				3) DATE COMPLETED					
Los Angeles	2003-2004				12/22/2004					
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER				6) ALLOCATION AMOUNT					
S.E.P. Assessment	4440-131-0001									
A	B	C	D	E	F	G	H	I	J	K
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Units of Service	State Share of Net Cost	Medi-Cal/ State Share	State General Fund Total	County Matching Funds	Medi-Cal FFP Share	Other Fund Sources
Hillsides	00321	15	77	2,489		$	$		$ 3,430	$ 2,967
The Almansor Center	00171	15	77	11,574		$	$		$ 14,099	$ 14,605
Intercommunity Child Guidance Center	00195	15	77	3,860		$	$		$ 3,668	$ 6,060
LAUSD 97th St. Mental Health	00315	15	77	2,690		$	$		$ 4,359	$ 4,491
Pasadena Childrens Training	00204	15	77	82,859		$	$		$ 115,080	$ 103,668
San Fernando Valley CMHC Inc.	00208	15	77	396,278		$	$		$ 585,685	$ 571,933
SHIELDS for Families, Inc.	00558	15	77	32,894		$	$		$ 27,287	$ 34,882
Special Service For Groups	00214	15	77	19,228		$	$		$ 13,588	$ 28,714
Saint Johns Health center	00217	15	77	2,315		$	$		$ 3,814	$ 4,334
STARVIEW	00543	15	77	27,246		$	$		$ 42,100	$ 50,808
VERDUGO MENTAL HEALTH	00221	15	77	45,224		$	$		$ 64,207	$ 78,050
Community Counseling Service	00180	15	77	7,595		$	$		$ 8,507	$ 8,870
Pacific Clinics	00203	15	77	374,782		$	$		$ 466,990	$ 415,491
Didi Hirsch Psychiatric Service	00183	15	77	31,997		$	$		$ 40,929	$ 51,509
County of Los Angeles	00019	20	20				$			$ 950,180
County of Los Angeles	00019	20	20				$			$ 2,236,448
							$			
							$			
8) TOTAL STATE GENERAL FUNDS					$	$ 4,722,988	$ 4,722,988			
9) ADDITIONAL FUNDS								$	$ 10,647,171	$ 22,899,440

Footnotes:

Column K includes County General Fund ($4,144,061), Federal SAMHSA ($14,522), Local Funds ($115,600), Third Party Revenues ($41,751), Case Management Out-Of-State Placement Adjustment SB 90 Chapter 654 ($400,621) and Federal Individuals With Disabilities Education Act Funds (IDEA) from LACOE ($13,167,654), and share of Administration Cost and other offsets ($932,661). Sum of these items = Gross Reimbursable costs for the Mandate claim ($18,816,870).

Column K also includes County General Fund ($3,637,306), Federal SAMHSA ($229), Third Party Revenues ($21,202), Other State and Local Funds ($154,536), and share of Administration Cost and other offset ($269,297) that are applicable to Mode 15 Service Funcitons 61 and 62 (Medication Monitoring), and Service Function 77 (Crisis Intervention) that were omitted from the Mandate claim pending COSM action. Sum of these costs not yet eligible for the Mandate claim ($4,082,570).

Total Column K = $22,899,440

595

Attachment 5

FY 2003/2004 State Allocation Worksheet

CALIFORNIA DEPARTMENT OF

Mental Health

GSK
cc SK

1600 9th Street, Sacramento, CA 95814
(916) 654-3060

Copy to
Nina Mostofari
Mubeen Baig
Winnie Sun
Lebaw Wong
Debbie Wong
Cos 7/13
Kevin Kann

July 7, 2004

Marvin J. Southard, DSW, Director
Los Angeles County Mental Health
550 South Vermont Avenue, 12th Floor
Los Angeles, California 90020

FINAL ALLOCATION WORKSHEET – FISCAL YEAR (FY) 2003-04

Dear Dr. Southard:

This letter transmits the Final FY 2003-04 Allocation Worksheet for Los Angeles County. The enclosed worksheet reflects total General Fund dollars allocated during FY 2003-04 for your mental health program and includes all revisions that occurred during the year. The final allocation will be used by the Department of Mental Health for settlement of the FY 2003-04 Cost Report.

If you have any questions, please contact your County Financial Reporting Systems analyst or call (916) 654-2314.

Sincerely,

STAN JOHNSON
Chief
County Financial Program Support

Enclosure

RECEIVED
JUL 13 2004
DIRECTOR OF MENTAL HEALTH

LOS ANGELES

PROGRAM	CURRENT ALLOCATION	ADJUSTMENT	TOTAL ALLOCATION
Community Services	$17,768,130	$0	$17,768,130
Children's Mental Health Services	$4,836,213		$4,836,213
Adult System of Care	$0	$0	$0
Community Services: Other Treatment for Mental Health Managed Care	$67,456,432	$0	$67,456,432
Services	*($67,255,534)*	*$0*	*($67,255,534)*
Federal Regulations Implementation	*($200,898)*	*$0*	*($200,898)*
TOTAL COMMUNITY SERVICES	$90,060,775	$0	$90,060,775

PROGRAM DATA BY FUND SOURCES			
4440-101-0001(1) Community Services - Other Treatment	$17,768,130	$0	$17,768,130
4440-101-0001(1.5) Children's Mental Health Services	$4,836,213	$0	$4,836,213
4440-101-0001 Adult System of Care	$0	$0	$0
4440-103-0001 Community Services - Other Treatment for Mental Health Managed Care	$67,456,432	$0	$67,456,432
Services	*($67,255,534)*	*$0*	*($67,255,534)*
Federal Regulations Implementation	*($200,898)*	*$0*	*($200,898)*
TOTAL FUND SOURCES	$90,060,775	$0	$90,060,775

PURPOSE: Final FY 2003-04 Allocation

DATE: July 7, 2004

Attachment 6

MH 1909 / SB 90 Worksheet

Attachment 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
MH1909/SB90 WORKSHEET
FISCAL YEAR 2003-2004

ENTITY NUMBER	MODE	SFC	CON-TRACT TYPE	ENTITY NAME	AB3632 COST: 1 AB3632 UNITS (CRDS)	2 APPLICABLE RATE	3 GROSS AB3632 COST (CRDS)	4 DMH ADMIN, 13.5637% (% x 3)	5 CONTRACTOR ADMIN, 7.9823% (% x 3)	6 ADJ GROSS AB3632 COST (3 + 4 + 5)	SD/MC REIMBURSEMENT (SD/MC, ENHANCED MEDI-CAL AND HEALTHY FAMILIES): 7 NET SD/MC (CRDS)	8 CGF MATCH TO FFP	9 EPSDT-SGF MATCH TO FFP	10 SB 90 AB 3632 MATCH TO FFP (CRDS)	11 FFP (Col. 7-(8+9+10))
SEP PROGRAM															
00019	10	85	CR	LACDMH	9	166.33	1,497	203		1,700	-	-	-	-	-
00019	10	92	CR	LACDMH	29	69.09	2,004	272		2,276	-	-	-	-	-
00019	10	96	CR	LACDMH	5	107.83	539	73		612	-	-	-	-	-
00019	15	10	CR	LACDMH	5,068	2.06	10,435	1,418		11,853	-	-	-	-	-
00019	15	12	CR	LACDMH	59,391	2.06	122,340	16,616		138,956	50,713	-	8,501	14,699	27,513
00019	15	33	CR	LACDMH	5,150	2.08	10,708	1,455		12,162	6,550	-	1,174	1,853	3,523
00019	15	34	CR	LACDMH	656	2.08	1,382	186		1,547	1,122	-	528	-	594
00019	15	41	CR	LACDMH	289,466	2.06	596,276	80,996		677,271	244,063	-	43,430	69,940	130,692
00019	15	42	CR	LACDMH	31,870	2.06	65,649	8,918		74,567	19,959	-	9,039	55	10,876
00019	15	52	CR	LACDMH	2,930	2.06	6,036	820		6,855	-	-	-	-	-
00019	15	54	CR	LACDMH	25,749	2.06	53,040	7,205		60,245	18,457	-	3,192	5,330	9,935
00519	10	59	NR	Aspen Health Services	613	121.21	74,302		5,916	80,218	54,657	-	25,593	(0)	29,064
00519	15	03	NR	Aspen Health Services	8,436	1.43	12,063		961	13,024	10,598	-	4,927	-	5,671
00519	15	12	NR	Aspen Health Services	447	1.88	840		67	907	647	-	295	-	351
00519	15	41	NR	Aspen Health Services	3,535	1.88	6,646		529	7,175	3,410	-	1,605	(0)	1,805
00173	15	03	NR	Associated League of Mexican-Americ	2,107	1.48	3,118		248	3,367	3,118	-	619	631	1,868
00173	15	12	NR	Associated League of Mexican-Americ	640	1.93	1,235		98	1,334	1,042	-	126	363	553
00173	15	41	NR	Associated League of Mexican-Americ	16,500	1.93	31,845		2,536	34,381	22,870	-	3,283	7,408	12,179
00660	15	41	NR	Bienvenidos Children's Center, Inc	76	1.54	116		9	125	116	-	54	(0)	62
00178	15	03	NR	Cedars-Sinai Medical Center	330	1.71	564		45	609	51	-	-	23	28
00178	15	12	NR	Cedars-Sinai Medical Center	1,832	2.19	4,012		319	4,332	2,030	-	-	955	1,075
00178	15	41	NR	Cedars-Sinai Medical Center	13,663	2.19	29,986		2,388	32,362	5,293	-	-	2,487	2,806
00178	15	54	NR	Cedars-Sinai Medical Center	2,557	2.19	5,600		446	6,046	1,388	-	-	653	735
00210	10	59	NR	Child & Family Center	308	134.70	41,488		3,303	44,791	9,160	-	4,181	-	4,976
00210	15	03	NR	Child & Family Center	43,550	1.66	72,310		5,756	78,067	30,179	-	11,228	2,179	16,772
00210	15	12	NR	Child & Family Center	58,059	2.10	121,924		9,708	131,632	41,651	-	14,073	4,046	23,532
00210	15	33	NR	Child & Family Center	2,030	2.10	4,263		339	4,602	2,657	-	1,245	-	1,411
00210	15	41	NR	Child & Family Center	540,213	2.10	1,134,447		90,328	1,224,775	406,027	-	158,559	23,341	224,127
00210	15	54	NR	Child & Family Center	92,632	2.10	194,527		15,489	210,016	72,421	-	26,049	5,890	40,482
00207	10	59	NR	Child & Family Guidance Center	1,979	121.94	241,319		19,215	260,534	88,510	-	39,778	640	48,092
00207	10	99	NR	Child & Family Guidance Center	958	113.31	108,324		8,625	116,949	76,596	-	35,217	-	41,380
00207	15	03	NR	Child & Family Guidance Center	92,963	1.57	145,952		11,621	157,573	116,671	-	52,206	2,111	62,554
00207	15	12	NR	Child & Family Guidance Center	119,355	1.93	230,355		18,342	248,697	129,327	-	57,643	2,487	69,196
00207	15	33	NR	Child & Family Guidance Center	14,914	1.93	28,784		2,292	31,076	12,957	-	5,202	806	6,949
00207	15	41	NR	Child & Family Guidance Center	1,057,456	1.93	2,040,890		162,502	2,203,392	1,280,485	-	584,248	30,101	676,066
00207	15	54	NR	Child & Family Guidance Center	126,418	1.93	243,987		19,427	263,414	134,642	-	54,972	6,997	72,673
00783	10	99	NR	ChildNet Youth & Family Services	160	105.00	16,800		1,338	18,138	16,800	-	7,813	-	8,987
00783	15	03	NR	ChildNet Youth & Family Services	9,323	1.63	15,196		1,210	16,406	14,631	-	6,792	-	7,838
00783	15	12	NR	ChildNet Youth & Family Services	4,345	2.09	9,081		723	9,804	8,703	-	4,061	-	4,641
00783	15	41	NR	ChildNet Youth & Family Services	26,965	2.09	56,357		4,487	60,844	48,572	-	22,701	(0)	25,871
00783	15	54	NR	ChildNet Youth & Family Services	560	2.09	1,170		93	1,264	1,170	-	551	(0)	620
00668	15	03	NR	Children's Bureau	93	1.66	158		12	169	155	-	71	-	84
00179	10	98	NR	Childrens Hospital of Los Angeles	14	115.14	1,612		128	1,740	-	-	-	-	-
00179	15	03	NR	Childrens Hospital of Los Angeles	4,483	1.77	7,935		632	8,567	7,609	-	3,421	104	4,084
00179	15	04	NR	Childrens Hospital of Los Angeles	3,059	1.77	5,414		431	5,846	-	-	-	-	-
00179	15	10	NR	Childrens Hospital of Los Angeles	1,625	2.28	3,705		295	4,000	-	-	-	-	-
00179	15	12	NR	Childrens Hospital of Los Angeles	10,714	2.28	24,428		1,945	26,373	23,290	-	10,532	257	12,501
00179	15	33	NR	Childrens Hospital of Los Angeles	2,930	2.28	6,680		532	7,212	6,389	-	2,878	82	3,429
00179	15	34	NR	Childrens Hospital of Los Angeles	1,407	2.28	3,208		255	3,463	-	-	-	-	-
00179	15	41	NR	Childrens Hospital of Los Angeles	74,124	2.28	169,003		13,457	182,459	161,857	-	72,866	2,129	86,874
00179	15	42	NR	Childrens Hospital of Los Angeles	18,027	2.28	41,102		3,273	44,374	-	-	-	-	-
00179	15	62	NR	Childrens Hospital of Los Angeles	2,284	2.28	5,208		415	5,622	-	-	-	-	-
00179	15	54	NR	Childrens Hospital of Los Angeles	3,795	2.28	8,650		689	9,349	8,288	-	3,733	108	4,446
00591	15	03	CR	Children's Institute International	1,270	1.74	2,216		176	2,392	1,366	-	635	0	731
00591	15	12	CR	Children's Institute International	6,858	2.25	15,429		1,228	16,657	7,118	-	3,311	0	3,807
00591	15	41	CR	Children's Institute International	15,995	2.25	35,984		2,865	38,849	9,008	-	2,033	2,140	4,835
00591	15	54	CR	Children's Institute International	609	2.25	1,370		109	1,479	148	-	-	70	78
00180	15	03	NR	Community Counseling Service	25,607	1.31	33,545		2,671	36,216	32,684	-	14,930	884	17,270
00180	15	12	NR	Community Counseling Service	10,096	1.65	16,658		1,326	17,985	15,328	-	6,149	1,126	8,053
00180	15	41	NR	Community Counseling Service	55,758	1.65	92,001		7,325	99,326	87,676	-	36,349	5,291	46,036
00180	15	54	NR	Community Counseling Service	15,990	1.65	26,384		2,101	28,484	22,069	-	9,688	858	11,545
00180	60	63	NR	Community Counseling Service	1	50.71	51		4	55	-	-	-	-	-
00181	15	03	NR	Community Family Guidance Center	7,490	1.34	10,037		799	10,836	5,072	-	-	2,362	2,710
00181	15	12	NR	Community Family Guidance Center	55,835	1.66	92,686		7,380	100,066	38,006	-	-	17,759	20,247
00181	15	41	NR	Community Family Guidance Center	185,870	1.66	308,544		24,567	333,111	136,130	-	-	63,668	72,462
00181	15	54	NR	Community Family Guidance Center	8,713	1.66	14,464		1,152	15,616	6,660	-	-	3,113	3,567
00472	10	99	NR	Devereux Foundation	577	99.07	57,163		4,552	61,715	55,826	-	97	26,597	29,132
00183	10	59	CR	Didi Hirsch Psychiatric Service	518	149.38	77,378		6,161	83,539	66,026	-	29,622	418	35,985
00183	15	03	CR	Didi Hirsch Psychiatric Service	18,070	1.50	27,137		2,161	29,297	14,416	-	6,177	339	7,900
00183	15	04	CR	Didi Hirsch Psychiatric Service	46,024	1.50	69,117		5,503	74,621	62,778	-	29,537	-	33,241
00183	15	10	CR	Didi Hirsch Psychiatric Service	55,662	1.97	109,602		8,743	118,544	78,370	-	36,873	-	41,497
00183	15	12	CR	Didi Hirsch Psychiatric Service	16,519	1.97	32,586		2,595	35,181	16,000	-	6,811	496	8,694
00183	15	33	CR	Didi Hirsch Psychiatric Service	3,270	1.97	6,450		514	6,964	3,115	-	-	1,090	2,025
00183	15	34	CR	Didi Hirsch Psychiatric Service	22,109	1.97	43,614		3,473	47,086	40,172	-	18,901	-	21,271
00183	15	41	CR	Didi Hirsch Psychiatric Service	210,588	1.97	415,055		33,048	448,103	282,143	-	122,932	6,724	152,487
00183	15	42	CR	Didi Hirsch Psychiatric Service	305,607	1.97	602,389		47,964	650,353	486,136	-	228,727	-	257,409
00183	15	52	CR	Didi Hirsch Psychiatric Service	20,657	1.97	40,749		3,245	43,994	18,293	-	8,607	-	9,686
00183	15	54	CR	Didi Hirsch Psychiatric Service	40,873	1.97	80,628		6,420	87,048	48,699	-	22,863	-	25,836
00184	10	99	NR	Dubnoff Center	703	107.38	75,488		6,011	81,499	51,348	-	-	24,558	26,791
00185	15	03	CR	El Centro De Amistad, Inc.	3,570	1.78	6,522		519	7,042	476	-	224	-	252
00185	15	12	CR	El Centro De Amistad, Inc.	3,354	2.19	7,334		584	7,918	66	-	-	30	36
00185	15	33	CR	El Centro De Amistad, Inc.	120	2.18	262		21	283	-	-	-	-	-
00185	15	41	CR	El Centro De Amistad, Inc.	6,721	2.19	14,696		1,170	15,866	394	-	-	180	214
00188	10	85	NR	Enki Health & Research	523	111.51	58,320		4,644	62,963	58,320	-	27,439	-	30,881

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Attachment 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
MH1909/SB90 WORKSHEET
FISCAL YEAR 2003-2004

ENTITY NUMBER	MODE	SFC	CON-TRACT TYPE	ENTITY NAME	AB3632 COST 1 AB3632 UNITS (CRDS)	2 APPLICABLE RATE	3 GROSS AB3632 COST (CRDS)	4 DMH ADMIN. 13.5837% (% x 3)	5 CONTRACTOR ADMIN. 7.9823% (% x 3)	6 ADJ. GROSS AB3632 COST (3 + 4 + 5)	SDMC REIMBURSEMENT (SDMC, ENHANCED MEDI-CAL AND HEALTHY FAMILIES) 7 NET SDMC (CRDS)	8 CGF MATCH TO FFP	9 EPSDT-SGF MATCH TO FFP	10 SB 90 AB 3632 MATCH TO FFP (CRDS)	11 FFP (Col. 7-(8+9+10))
00188	10	89	NR	Enki Health & Research	841	111.51	93,780		7,467	101,247	90,992	-	38,008	3,161	49,821
00188	15	03	NR	Enki Health & Research	28,138	0.99	24,867		1,982	26,868	18,705	-	8,569	109	10,027
00188	15	04	NR	Enki Health & Research	39,762	0.99	39,364		3,134	42,499	23,766	-	11,147	26	12,593
00188	15	10	NR	Enki Health & Research	22,299	1.65	36,792		2,929	39,721	27,326	-	12,729	95	14,502
00188	15	12	NR	Enki Health & Research	36,833	1.65	60,774		4,839	65,613	45,057	-	20,761	110	24,186
00188	15	41	NR	Enki Health & Research	228,157	1.65	376,459		29,975	406,434	263,228	-	120,478	1,268	141,480
00188	15	42	NR	Enki Health & Research	139,755	1.65	230,595		18,361	248,956	152,149	-	69,959	1,210	80,980
00188	15	62	NR	Enki Health & Research	902	1.65	1,488		119	1,607	1,488	-	700	-	788
00188	15	64	NR	Enki Health & Research	17,622	1.65	29,076		2,315	31,391	11,169	-	5,197	-	5,962
00647	10	99	NR	Five Acres Boys' & Girls' Aid Society c	99	107.09	10,602		844	11,446	-	-	-	-	-
00647	15	12	NR	Five Acres Boys' & Girls' Aid Society c	447	2.02	903		72	975	-	-	-	-	-
00647	15	33	NR	Five Acres Boys' & Girls' Aid Society c	660	2.02	1,333		106	1,439	-	-	-	-	-
00647	15	41	NR	Five Acres Boys' & Girls' Aid Society c	2,583	2.02	5,177		412	5,589	-	-	-	-	-
00724	15	03	NR	Foothill Family Service	350	1.49	522		42	563	15	-	7	-	8
00724	15	12	NR	Foothill Family Service	23,540	1.78	41,958		3,341	45,299	20,007	-	9,496	-	10,511
00724	15	33	NR	Foothill Family Service	707	1.76	1,244		99	1,343	-	-	-	-	-
00724	15	41	NR	Foothill Family Service	118,359	1.76	208,312		16,686	224,998	93,479	-	44,251	-	49,227
00724	15	64	NR	Foothill Family Service	909	1.76	1,600		127	1,727	1,581	-	753	-	828
00190	15	03	NR	Gateways Hospital	1,472	1.10	1,619		129	1,748	818	-	349	33	436
00190	15	12	NR	Gateways Hospital	1,799	1.59	2,860		228	3,088	1,693	-	688	60	847
00190	15	33	NR	Gateways Hospital	1,906	1.59	3,031		241	3,272	979	-	409	82	519
00190	15	41	NR	Gateways Hospital	10,627	1.59	16,897		1,345	18,242	9,982	-	4,260	401	5,321
00174	10	99	NR	Hamburger Home, Inc.	77	100.90	7,769		619	8,388	7,626	-	3,606	(0)	3,976
00174	15	03	NR	Hamburger Home, Inc.	7,209	1.41	10,165		809	10,974	10,055	-	4,683	-	5,372
00174	15	12	NR	Hamburger Home, Inc.	2,466	1.86	4,586		366	4,950	4,535	-	2,126	-	2,409
00174	15	41	NR	Hamburger Home, Inc.	21,760	1.86	40,474		3,223	43,696	40,037	-	18,713	(0)	21,325
00192	10	99	NR	Hathaway Children & Family Services	2,023	92.81	187,755		14,950	202,704	120,681	-	57,630	(0)	63,021
00192	15	03	NR	Hathaway Children & Family Services	5,115	1.43	7,314		582	7,897	6,225	-	2,906	50	3,270
00192	15	12	NR	Hathaway Children & Family Services	40,013	1.82	72,824		5,798	78,622	46,233	-	21,299	1,148	23,787
00192	15	33	NR	Hathaway Children & Family Services	1,430	1.82	2,603		207	2,810	927	-	441	(0)	486
00192	15	41	NR	Hathaway Children & Family Services	266,162	1.82	484,415		38,671	522,985	360,308	-	102,838	62,012	195,657
00192	15	64	NR	Hathaway Children & Family Services	7,159	1.82	13,029		1,037	14,067	7,273	-	0	3,048	4,225
00198	10	99	NR	Help Group Child & Family Center	40	113.87	4,555		363	4,917	4,555	-	2,079	-	2,476
00198	15	03	NR	Help Group Child & Family Center	5,194	1.75	9,090		724	9,813	8,101	-	3,798	-	4,303
00198	15	12	NR	Help Group Child & Family Center	239,995	2.28	546,961		43,551	590,511	136,958	-	56,732	7,751	72,486
00198	15	33	NR	Help Group Child & Family Center	1,832	2.28	4,177		333	4,510	936	-	415	12	508
00198	15	41	NR	Help Group Child & Family Center	702,404	2.28	1,601,481		127,515	1,728,996	394,406	-	162,058	22,225	210,123
00198	15	64	NR	Help Group Child & Family Center	14,841	2.28	33,837		2,694	36,532	12,677	-	6,908	110	6,858
00321	10	99	NR	Hillsides	850	87.54	74,409		5,925	80,334	62,858	-	22,943	1,842	28,071
00321	15	03	NR	Hillsides	3,757	1.30	4,884		389	5,273	1,871	-	870	-	1,001
00321	15	12	NR	Hillsides	5,953	1.71	10,180		811	10,990	5,944	-	2,771	-	3,174
00321	15	33	NR	Hillsides	105	1.71	180		14	194	-	-	-	-	-
00321	15	41	NR	Hillsides	79,671	1.71	136,237		10,848	147,085	43,389	-	17,801	2,208	23,380
00321	15	64	NR	Hillsides	1,263	1.71	2,160		172	2,332	1,123	-	519	-	604
00171	15	03	NR	Institute For Redesign of Learning (Th	2,405	1.66	3,997		318	4,315	3,781	-	1,197	554	2,029
00171	15	12	NR	Institute For Redesign of Learning (Th	35,485	1.86	66,002		5,256	71,257	64,469	-	17,123	8,237	29,102
00171	15	41	NR	Institute For Redesign of Learning (Th	121,794	1.86	226,537		18,038	244,574	173,925	-	53,124	27,951	92,850
00171	15	64	NR	Institute For Redesign of Learning (Th	19,067	1.86	35,465		2,824	38,288	26,903	-	8,372	4,201	14,330
00195	10	89	NR	Intercommunity Child Guidance Cente	197	135.25	26,644		2,121	28,765	26,273	-	-	12,330	13,943
00195	15	03	NR	Intercommunity Child Guidance Cente	8,291	1.59	13,183		1,050	14,232	6,157	-	-	2,928	3,228
00195	15	12	NR	Intercommunity Child Guidance Cente	5,593	1.59	8,893		708	9,601	2,451	-	-	1,169	1,282
00195	15	33	NR	Intercommunity Child Guidance Cente	360	1.59	572		46	618	584	-	-	289	295
00195	15	41	NR	Intercommunity Child Guidance Cente	35,298	1.59	56,073		4,465	60,538	23,549	-	-	11,218	12,331
00195	15	64	NR	Intercommunity Child Guidance Cente	329	1.59	523		42	565	516	-	-	239	276
00315	15	03	NR	LAUSD 97th St. Mental Health	850	1.71	1,454		116	1,569	1,077	-	0	506	572
00315	15	12	NR	LAUSD 97th St. Mental Health	27,988	2.20	61,530		4,899	66,429	35,647	-	0	16,898	18,950
00315	15	41	NR	LAUSD 97th St. Mental Health	63,610	2.20	139,942		11,143	151,085	80,583	-	0	37,898	42,858
00315	15	64	NR	LAUSD 97th St. Mental Health	19,322	2.20	42,508		3,385	45,893	21,452	-	0	10,057	11,395
00199	10	89	NR	Los Angeles Child Guidance Clinic	8	139.82	1,119		89	1,208	1,119	-	-	511	608
00199	10	99	NR	Los Angeles Child Guidance Clinic	494	100.01	49,405		3,934	53,339	46,605	-	-	21,454	25,150
00199	15	03	NR	Los Angeles Child Guidance Clinic	59,260	1.31	77,631		6,181	83,812	65,417	-	-	30,809	34,609
00199	15	12	NR	Los Angeles Child Guidance Clinic	21,710	2.06	44,723		3,561	48,284	40,930	-	-	19,141	21,789
00199	15	33	NR	Los Angeles Child Guidance Clinic	2,442	2.06	5,031		401	5,431	5,031	-	-	2,360	2,671
00199	15	41	NR	Los Angeles Child Guidance Clinic	196,182	2.06	404,094		32,175	436,269	340,213	-	-	158,809	181,404
00199	15	64	NR	Los Angeles Child Guidance Clinic	51,518	2.06	106,127		8,450	114,577	87,299	-	-	40,529	46,770
00971	10	99	CR	McKinley Children's Center	2,433	118.94	289,381		23,041	312,422	289,381	-	132,102	-	157,279
01170	15	04	CR	New Horizons Family Center	41	1.60	66		5	71	66	-	-	31	35
01170	15	10	CR	New Horizons Family Center	8	2.15	17		1	19	17	-	-	8	9
01170	15	42	CR	New Horizons Family Center	1,097	2.15	2,359		188	2,546	2,359	-	-	1,110	1,249
00203	10	89	CR	Pacific Clinics	1,108	122.72	135,977		10,827	146,804	102,474	-	0	48,235	56,238
00203	15	03	CR	Pacific Clinics	56,016	1.22	68,572		5,460	74,032	50,549	-	0	23,362	27,187
00203	15	12	CR	Pacific Clinics	67,256	1.58	106,175		8,454	114,629	69,728	-	0	32,169	37,559
00203	15	33	CR	Pacific Clinics	426	1.58	671		53	724	671	-	0	310	361
00203	15	41	CR	Pacific Clinics	1,193,185	1.58	1,883,866		149,983	2,033,849	1,349,716	-	0	624,606	725,109
00203	15	64	CR	Pacific Clinics	249,858	1.58	394,132		31,382	425,514	269,818	-	0	124,916	144,602
00204	10	89	NR	Pasadena Childrens Training	4,087	114.50	467,962		37,260	505,222	374,644	-	-	174,265	200,379
00204	15	03	NR	Pasadena Childrens Training	25,643	1.03	26,412		2,103	28,515	11,531	-	0	5,306	6,226
00204	15	12	NR	Pasadena Childrens Training	19,878	1.97	39,160		3,118	42,278	4,898	-	-	1,844	3,054
00204	15	33	NR	Pasadena Childrens Training	377	1.97	743		59	802	743	-	0	349	393
00204	15	41	NR	Pasadena Childrens Training	114,048	1.97	224,669		17,889	242,557	27,666	-	0	12,018	15,648
00204	15	64	NR	Pasadena Childrens Training	21,233	1.97	41,829		3,331	45,160	7,590	-	0	2,823	4,767
00201	15	03	NR	Penny Lane Centers	369	1.46	539		43	582	264	-	-	117	137
00201	15	12	NR	Penny Lane Centers	13,357	2.00	26,714		2,127	28,841	13,630	-	-	6,392	7,238
00201	15	41	NR	Penny Lane Centers	59,613	2.00	119,226		9,493	128,719	68,864	-	-	32,203	36,661
00201	15	64	NR	Penny Lane Centers	7,740	2.00	15,480		1,233	16,713	9,964	-	-	4,652	5,312
00217	15	03	CR	Saint Johns Health center	10,370	1.63	16,977		1,511	20,488	11,932	-	0	5,570	6,361
00217	15	12	CR	Saint Johns Health center	21,610	2.36	51,000		4,061	55,060	19,737	-	0	9,185	10,551

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
MH1909/SB90 WORKSHEET
FISCAL YEAR 2003-2004

ENTITY NUMBER	MODE	SFC	CON-TRACT TYPE	ENTITY NAME	AB3632 COST 1 AB3632 UNITS (CRDB)	2 APPLICABLE RATE	3 GROSS AB3632 COST (CRDB)	4 DMH ADMIN. 13.5837% (% x 3)	5 CONTRACTOR ADMIN. 7.9023% (% x 3)	6 ADJ. GROSS AB3632 COST (3 + 4 + 5)	SDMC REIMBURSEMENT (SDMC, ENHANCED MEDI-CAL AND HEALTHY FAMILIES) 7 NET SDMC (CRDB)	8 DOF MATCH TO FFP	9 EPSDT-SOF MATCH TO FFP	10 SB 90 AB 3632 MATCH TO FFP (CRDB)	11 FFP (Col. 7-(8+9+10)
00217	15	33	CR	Saint Johns Health center	2,695	2.36	6,360		508	6,867	3,894	-	0	1,832	2,062
00217	15	41	CR	Saint Johns Health center	52,104	2.36	122,965		9,791	132,756	31,794	-	0	14,836	16,957
00217	15	54	CR	Saint Johns Health center	380	2.36	897		71	968	701	-	0	330	371
00206	10	89	CR	San Fernando Valley CMHC Inc.	25	170.06	4,252		339	4,590	-	-	-	-	-
00206	10	99	CR	San Fernando Valley CMHC Inc.	43	110.26	4,741		378	5,119	-	-	-	-	-
00206	15	03	CR	San Fernando Valley CMHC Inc.	9,494	1.52	14,419		1,148	15,567	8,852	-	-	4,131	4,731
00206	15	12	CR	San Fernando Valley CMHC Inc.	13,185	1.96	25,823		2,058	27,880	12,895	-	-	6,065	6,731
00206	15	41	CR	San Fernando Valley CMHC Inc.	61,093	1.96	119,654		9,527	129,181	54,313	-	-	25,457	28,856
00206	15	54	CR	San Fernando Valley CMHC Inc.	20,013	1.96	39,196		3,121	42,317	22,552	-	-	10,606	11,944
00320	10	89	cr	San Gabriel Children's Center	2,621	175.66	460,415		36,660	497,075	432,309	-	201,704	-	230,604
00320	15	03	cr	San Gabriel Children's Center	513	1.76	899		72	970	899	-	423	-	476
00320	15	12	cr	San Gabriel Children's Center	2,694	2.26	6,640		821	7,060	6,422	-	3,022	-	3,401
00320	15	41	cr	San Gabriel Children's Center	30,686	2.26	69,796		5,555	75,350	62,427	-	29,291	-	33,136
00320	15	54	cr	San Gabriel Children's Center	49,697	2.26	112,783		8,978	121,761	93,141	-	43,683	-	49,578
00556	15	12	NR	SHIELDS for Families, Inc.	1,367	1.26	1,722		137	1,860	-	-	-	-	-
00556	15	41	NR	SHIELDS for Families, Inc.	2,783	1.26	3,507		279	3,786	-	-	-	-	-
00556	15	54	NR	SHIELDS for Families, Inc.	830	1.26	1,046		83	1,129	-	-	-	-	-
00213	10	99	NR	South Bay Children's Health Center	1,723	115.14	198,386		15,796	214,182	81,945	-	-	29,057	32,889
00213	15	03	NR	South Bay Children's Health Center	3,831	1.77	6,781		540	7,321	1,457	-	-	603	934
00213	15	12	NR	South Bay Children's Health Center	7,091	2.19	15,529		1,236	16,766	3,127	-	-	1,095	2,033
00213	15	33	NR	South Bay Children's Health Center	3,239	2.19	7,093		565	7,658	2,234	-	-	762	1,452
00213	15	41	NR	South Bay Children's Health Center	37,386	2.19	81,875		6,519	88,395	19,907	-	-	6,767	12,950
00213	15	54	NR	South Bay Children's Health Center	368	2.19	806		64	870	434	-	0	204	230
00214	15	03	NR	Special Service Fro Groups	9,302	1.40	13,023		1,037	14,060	7,021	-	1,070	1,778	4,172
00214	15	12	NR	Special Service Fro Groups	15,618	1.66	25,780		2,051	27,811	7,074	-	600	2,679	3,795
00214	15	33	NR	Special Service Fro Groups	1,235	1.66	2,050		163	2,213	-	-	-	-	-
00214	15	41	NR	Special Service Fro Groups	26,111	1.66	43,344		3,451	46,795	17,795	-	2,661	4,688	10,446
00214	15	54	NR	Special Service Fro Groups	12,490	1.66	20,739		1,651	22,384	8,151	-	141	3,182	4,827
00784	15	03	NR	St. Francis Medical Center	922	1.83	1,687		134	1,822	1,687	-	786	-	901
00784	15	12	NR	St. Francis Medical Center	300	2.36	708		56	764	708	-	327	-	381
00784	15	41	NR	St. Francis Medical Center	3,821	2.36	9,016		718	9,735	9,016	-	4,027	178	4,812
00643	15	03	NR	Starview Adolescent Center	6,900	1.46	10,074		802	10,876	2,339	-	1,111	-	1,228
00643	15	12	NR	Starview Adolescent Center	2,855	1.99	5,701		454	6,155	159	-	75	-	83
00643	15	41	NR	Starview Adolescent Center	27,164	1.99	54,058		4,304	58,360	8,686	-	3,169	-	3,517
00216	15	03	NR	Stirling Academy, Inc.	19,429	1.60	31,066		2,475	33,542	801	-	-	392	409
00216	15	12	NR	Stirling Academy, Inc.	36,463	1.91	69,625		5,544	75,169	831	-	-	398	432
00216	15	33	NR	Stirling Academy, Inc.	15	1.91	29		2	31	-	-	-	-	-
00216	15	41	NR	Stirling Academy, Inc.	86,583	1.91	165,374		13,168	178,541	117	-	-	64	53
00216	15	54	NR	Stirling Academy, Inc.	1,095	1.91	2,091		167	2,258	463	-	-	215	248
00101	10	99	CR	The Guidance Center	370	101.06	37,400		2,978	40,378	37,400	-	17,267	-	20,133
00101	15	03	CR	The Guidance Center	58,836	1.53	89,900		8,019	93,819	78,342	-	34,989	-	40,353
00101	15	12	CR	The Guidance Center	57,295	1.77	101,897		8,097	109,795	87,879	-	31,626	-	36,252
00101	15	33	CR	The Guidance Center	3,445	1.78	6,125		488	6,613	2,743	-	1,261	-	1,483
00101	15	41	CR	The Guidance Center	192,445	1.78	342,191		27,244	369,404	207,543	-	96,865	-	110,678
00101	15	54	CR	The Guidance Center	24,229	1.78	43,078		3,430	46,508	29,553	-	13,790	-	15,763
00221	15	12	CR	Verdugo Mental Health Center	20,871	2.11	43,943		3,499	47,442	8,390	-	0	3,937	4,453
00221	15	33	CR	Verdugo Mental Health Center	2,610	2.11	5,495		438	5,933	566	-	0	266	303
00221	15	41	CR	Verdugo Mental Health Center	159,472	2.11	335,783		26,734	362,497	85,712	-	0	31,881	36,830
00221	15	54	CR	Verdugo Mental Health Center	37,740	2.11	79,460		6,327	85,787	29,298	-	0	13,709	15,589
00196	10	89	NR	Vista Del Mar Child and Family Servic	2,247	177.80	399,457		31,775	430,842	312,764	-	148,549	-	166,205
00196	10	99	NR	Vista Del Mar Child and Family Servic	5,524	115.14	636,033		50,643	686,676	286,008	-	133,398	-	152,611
00196	15	03	NR	Vista Del Mar Child and Family Servic	89,590	1.77	158,574		12,626	171,200	57,456	-	26,806	-	30,649
00196	15	12	NR	Vista Del Mar Child and Family Servic	16,093	1.94	31,220		2,486	33,706	13,227	-	6,169	-	7,057
00196	15	33	NR	Vista Del Mar Child and Family Servic	3,503	1.94	6,795		541	7,337	5,812	-	2,690	-	2,982
00196	15	41	NR	Vista Del Mar Child and Family Servic	199,884	1.94	387,775		30,876	418,651	203,205	-	94,966	-	108,219
00196	15	54	NR	Vista Del Mar Child and Family Servic	27,686	1.94	53,711		4,277	57,987	28,235	-	12,321	-	13,914
				SUBTOTAL - SEP	10,011,724		22,647,085	118,183	1,733,966	24,499,214	12,841,966	-	3,823,416	2,129,957	6,888,593
IEP PROGRAM															
00019	15	03	CR	LACDMH	3,088,432	1.81	4,983,799	674,288		5,638,086	2,341,048	-	418,020	671,239	1,251,787
00019	15	04	CR	LACDMH	70,104	1.81	112,746	15,315		128,061	35,220	-	16,184	156	18,878
00019	60	63	CR	LACDMH	10,107	84.36	852,594	115,814		968,408	-	-	-	-	-
				SUBTOTAL - IEP	3,168,643		5,929,138	805,396	-	6,734,535	2,376,266	-	434,203	671,397	1,270,666
				TOTAL	13,178,367		28,576,223	923,559	1,733,966	31,233,748	15,218,232	-	4,257,619	2,801,355	8,159,258

Attachment 7

Offsetting Revenue Worksheet

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - FEDERAL FINANCIAL PARTICIPATION (FFP)

ENTITY NUMBER	MODE	SFC	ENTITY NAME		SD/MC	ENHANCED	HF	Total
A. FY 2003-2004 FFP AND SHARE OF ADMINISTRATIVE COST								
TREATMENT - SEP PROGRAM								
00019	15	12	LACDMH		$ 25,130	$ -	$ 2,383	$ 27,513
00019	15	33	LACDMH		3,523	-	-	3,523
00019	15	34	LACDMH		594	-	-	594
00019	15	41	LACDMH		128,085	-	2,598	130,682
00019	15	42	LACDMH		10,796	-	79	10,875
00019	15	52	LACDMH		-	-	-	-
00019	15	54	LACDMH		9,391	-	544	9,935
			SUBTOTAL LACDMH		$ 177,519	$ -	$ 5,603	$ 183,122
			CONTRACT PROVIDERS (NGA)		6,422,205	25,129	258,137	6,705,470
			SUBTOTAL		$ 6,599,724	$ 25,129	$ 263,740	$ 6,888,593
			DMH ADMIN COST	13.5837%	24,114	-	781	24,875
			NGA ADMIN COST	7.9823%	511,355	2,001	20,554	533,910
			TOTAL		$ 7,135,193	$ 27,129	$ 285,055	$ 7,447,377
ASSESSMENT - IEP PROGRAM								
00019	15	03	LACDMH		$ 1,230,384	$ 3,447	$ 17,947	$ 1,251,787
00019	15	04	LACDMH		18,072	579	228	18,878
			SUBTOTAL		$ 1,248,485	$ 4,026	$ 18,175	$ 1,270,666
			DMH ADMIN COST	13.5837%	169,588	547	2,469	172,603
			TOTAL		$ 1,418,053	$ 4,572	$ 20,644	$ 1,443,269
TOTAL FFP AND SHARE OF ADMIN COST					$ 8,553,246	$ 31,702	$ 305,698	$ 8,890,646

B. FY 2003-2004 FFP REFUND AND SHARE OF ADMINISTRATIVE COST

ENTITY NUMBER	MODE	SFC	ENTITY NAME	SD/MC	ENHANCED	HF	Total
00519	10	99	Aspen Health Services	$ 9	$ -	$ -	$ 9
00519	15	03	Aspen Health Services	2	-	-	2
00519	15	12	Aspen Health Services	0	-	-	0
00519	15	41	Aspen Health Services	1	-	-	1
00173	15	03	Associated League of Mexican-Americans, Inc.	1	-	-	1
00173	15	12	Associated League of Mexican-Americans, Inc.	0	-	-	0
00173	15	41	Associated League of Mexican-Americans, Inc.	6	-	-	6
00668	15	03	Children's Bureau	1	-	-	1
00180	15	03	Community Counseling Service	612	-	5	617
00180	15	12	Community Counseling Service	287	-	1	288
00180	15	41	Community Counseling Service	1,634	-	11	1,645
00180	15	54	Community Counseling Service	413	-	1	414
00472	10	99	Devereux Foundation	1,337	-	-	1,337
00184	10	99	Dubnoff Center	1,805	-	-	1,805
00724	15	03	Foothill Family Service	1	-	-	1
00724	15	12	Foothill Family Service	238	-	-	238
00724	15	41	Foothill Family Service	1,114	-	-	1,114
00724	15	54	Foothill Family Service	19	-	-	19
00190	15	03	Gateways Hospital	0	-	-	0
00190	15	12	Gateways Hospital	0	-	-	0
00190	15	33	Gateways Hospital	(0)	-	-	(0)
00190	15	41	Gateways Hospital	0	-	-	0
00174	10	99	Hamburger Home, Inc.	83	-	-	83
00174	15	03	Hamburger Home, Inc.	110	-	-	110
00174	15	12	Hamburger Home, Inc.	49	-	-	49
00174	15	41	Hamburger Home, Inc.	436	-	-	436
00192	10	99	Hathaway Children & Family Services	2,879	-	-	2,879
00192	15	03	Hathaway Children & Family Services	136	2	2	138
00192	15	12	Hathaway Children & Family Services	492	7	29	528
00192	15	33	Hathaway Children & Family Services	10	-	-	10
00192	15	41	Hathaway Children & Family Services	3,414	128	401	3,943
00192	15	54	Hathaway Children & Family Services	44	3	33	80
00321	10	99	Hillsides	105	-	-	105

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - FEDERAL FINANCIAL PARTICIPATION (FFP)

ENTITY NUMBER	MODE	SFC	ENTITY NAME		SD/MC	ENHANCED	HF	Total
00321	15	03	Hillsides		4	-	-	4
00321	15	12	Hillsides		12	-	-	12
00321	15	41	Hillsides		82	-	4	86
00321	15	54	Hillsides		2	-	-	2
00171	15	03	Institute For Redesign of Learning (The Almansor Center)		18	-	-	18
00171	15	12	Institute For Redesign of Learning (The Almansor Center)		245	-	7	253
00171	15	41	Institute For Redesign of Learning (The Almansor Center)		788	-	20	807
00171	15	54	Institute For Redesign of Learning (The Almansor Center)		123	-	2	125
00195	10	89	Intercommunity Child Guidance Center		372	-	-	372
00195	15	03	Intercommunity Child Guidance Center		87	-	-	87
00195	15	12	Intercommunity Child Guidance Center		35	-	-	35
00195	15	33	Intercommunity Child Guidance Center		8	-	-	8
00195	15	41	Intercommunity Child Guidance Center		333	-	-	333
00195	15	54	Intercommunity Child Guidance Center		7	-	-	7
00201	15	12	Penny Lane Centers		0	-	-	0
00201	15	41	Penny Lane Centers		0	-	-	0
00201	15	54	Penny Lane Centers		0	-	-	0
00214	15	03	Special Service Fro Groups		12	-	13	26
00214	15	12	Special Service Fro Groups		26	-	-	26
00214	15	41	Special Service Fro Groups		36	-	29	65
00214	15	54	Special Service Fro Groups		15	-	15	30
00543	15	03	Sterview Adolescent Center		36	-	-	36
00543	15	12	Sterview Adolescent Center		2	-	-	2
00543	15	41	Sterview Adolescent Center		104	-	-	104
00216	15	03	Stirling Academy, Inc.		50	-	8	58
00216	15	12	Stirling Academy, Inc.		51	-	10	61
00216	15	41	Stirling Academy, Inc.		20	-	-	20
00216	15	54	Stirling Academy, Inc.		22	-	9	31
			TOTAL TREATMENT - SEP FFP REFUND		$ 17,727	$ 139	$ 598	$ 18,464
			CONTRACTOR ADMIN COST	7.9623%	1,411	11	48	1,470
			TOTAL FFP REFUND AND SHARE OF ADMIN COST		$ 19,139	$ 150	$ 645	$ 19,934

C. SUMMARY

TREATMENT - SEP PROGRAM

FY 2003-2004 FEDERAL FINANCIAL PARTICIPATION		$ 6,886,593	
FY 2003-2004 FEDERAL FINANCIAL PARTICIPATION REFUND		18,464	
FY 2002-2003 SB 90 CLAIM FFP ADJUSTMENT	*(Attachment 7c)*	(412,843)	
TOTAL FEDERAL FINANCIAL PARTICIPATION AND FFP REFUND		$ 6,494,214	... To HDS-3, Line 12
ADD: SHARE OF ADMIN COST		560,255	
TOTAL FFP AND FFP REFUND AND SHARE OF ADMIN COSTS		$ 7,054,469	

ASSESSMENT - IEP PROGRAM

FY 2003-2004 FEDERAL FINANCIAL PARTICIPATION	$ 1,270,866	... To HDS-3, Line 05
ADD: SHARE OF ADMIN COST	172,603	
TOTAL FFP AND SHARE OF ADMIN COSTS	$ 1,443,269	

FFP SHARE OF ADMIN COST

TREATMENT - SEP PROGRAM	$ 560,255	
ASSESSMENT - IEP PROGRAM	172,603	
	$ 732,858	... To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - EPSDT-SGF MATCH TO FFP

ENTITY NUMBER	MODE	SFC	ENTITY NAME	EPSDT-SGF MATCH TO FFP	DMH ADMIN COSTS 13.5837%	CONTRACTOR ADMIN COSTS 7.9623%	TOTAL EPSDT-SGF AND ADMIN COSTS
00019	15	03	LACDMH	$ 418,016	$ 56,782		$ 474,798
00019	15	04	LACDMH	16,184	2,198		18,382
00019	15	10	LACDMH	-	-		-
00019	15	12	LACDMH	8,502	1,155		9,656
00019	15	33	LACDMH	1,175	160		1,334
00019	15	34	LACDMH	528	72		600
00019	15	41	LACDMH	43,433	5,900		49,332
00019	15	42	LACDMH	9,039	1,228		10,267
00019	15	52	LACDMH	-	-		-
00019	15	54	LACDMH	3,192	434		3,625
00519	10	89	Aspen Health Services	25,593		2,038	27,631
00519	15	03	Aspen Health Services	4,927		392	5,319
00519	15	12	Aspen Health Services	295		24	319
00519	15	41	Aspen Health Services	1,605		128	1,733
00173	15	03	Associated League of Mexican-Americans, Inc	619		49	668
00173	15	12	Associated League of Mexican-Americans, Inc	126		10	136
00173	15	41	Associated League of Mexican-Americans, Inc	3,283		261	3,545
00860	15	41	Bienvenidos Children's Center, Inc	54		4	58
00178	15	03	Cedars-Sinai Medical Center	-		-	-
00178	15	12	Cedars-Sinai Medical Center	-		-	-
00178	15	41	Cedars-Sinai Medical Center	-		-	-
00178	15	54	Cedars-Sinai Medical Center	-		-	-
00210	10	89	Child & Family Center	4,181		333	4,514
00210	15	03	Child & Family Center	11,228		894	12,122
00210	15	12	Child & Family Center	14,073		1,121	15,194
00210	15	33	Child & Family Center	1,245		99	1,344
00210	15	41	Child & Family Center	158,559		12,625	171,184
00210	15	54	Child & Family Center	26,049		2,074	28,124
00207	10	89	Child & Family Guidance Center	39,778		3,167	42,946
00207	10	99	Child & Family Guidance Center	35,217		2,804	38,021
00207	15	03	Child & Family Guidance Center	52,206		4,157	56,363
00207	15	12	Child & Family Guidance Center	57,643		4,590	62,233
00207	15	33	Child & Family Guidance Center	5,202		414	5,616
00207	15	41	Child & Family Guidance Center	554,246		44,131	598,377
00207	15	54	Child & Family Guidance Center	54,972		4,377	59,349
00783	10	99	ChildNet Youth & Family Services	7,813		622	8,435
00783	15	03	ChildNet Youth & Family Services	6,792		541	7,333
00783	15	12	ChildNet Youth & Family Services	4,061		323	4,385
00783	15	41	ChildNet Youth & Family Services	22,701		1,808	24,509
00783	15	54	ChildNet Youth & Family Services	551		44	595
00668	15	03	Children's Bureau	71		6	77
00179	10	98	Childrens Hospital of Los Angeles	-		-	-
00179	15	03	Childrens Hospital of Los Angeles	3,421		272	3,694
00179	15	04	Childrens Hospital of Los Angeles	-		-	-
00179	15	10	Childrens Hospital of Los Angeles	-		-	-
00179	15	12	Childrens Hospital of Los Angeles	10,532		839	11,371
00179	15	33	Childrens Hospital of Los Angeles	2,878		229	3,107
00179	15	34	Childrens Hospital of Los Angeles	-		-	-
00179	15	41	Childrens Hospital of Los Angeles	72,855		5,801	78,655
00179	15	42	Childrens Hospital of Los Angeles	-		-	-
00179	15	52	Childrens Hospital of Los Angeles	-		-	-
00179	15	54	Childrens Hospital of Los Angeles	3,733		297	4,031
00591	15	03	Children's Institute International	635		51	686
00591	15	12	Children's Institute International	3,311		264	3,575
00591	15	41	Children's Institute International	2,033		162	2,195
00591	15	54	Children's Institute International	-		-	-
00180	15	03	Community Counseling Service	14,930		1,189	16,119
00180	15	12	Community Counseling Service	6,149		490	6,639

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - EPSDT-SGF MATCH TO FFP

ENTITY NUMBER	MODE	SFC	ENTITY NAME	EPSDT-SGF MATCH TO FFP	DMH ADMIN COSTS 13.5837%	CONTRACTOR ADMIN COSTS 7.9623%	TOTAL EPSDT-SGF AND ADMIN COSTS
00180	15	41	Community Counseling Service	36,349		2,894	39,243
00180	15	54	Community Counseling Service	9,668		770	10,438
00180	60	63	Community Counseling Service	-		-	-
00181	15	03	Community Family Guidance Center	-		-	-
00181	15	12	Community Family Guidance Center	-		-	-
00181	15	41	Community Family Guidance Center	-		-	-
00181	15	54	Community Family Guidance Center	-		-	-
00472	10	99	Devereux Foundation	97		8	105
00183	10	89	Didi Hirsch Psychiatric Service	29,622		2,359	31,981
00183	15	03	Didi Hirsch Psychiatric Service	6,177		492	6,668
00183	15	04	Didi Hirsch Psychiatric Service	29,537		2,352	31,889
00183	15	10	Didi Hirsch Psychiatric Service	36,873		2,936	39,809
00183	15	12	Didi Hirsch Psychiatric Service	6,811		542	7,353
00183	15	33	Didi Hirsch Psychiatric Service	-		-	-
00183	15	34	Didi Hirsch Psychiatric Service	18,901		1,505	20,406
00183	15	41	Didi Hirsch Psychiatric Service	122,932		9,788	132,720
00183	15	42	Didi Hirsch Psychiatric Service	228,727		18,212	246,939
00183	15	52	Didi Hirsch Psychiatric Service	8,607		685	9,292
00183	15	54	Didi Hirsch Psychiatric Service	22,863		1,820	24,683
00184	10	99	Dubnoff Center	-		-	-
00185	15	03	El Centro De Amistad, Inc.	224		18	242
00185	15	12	El Centro De Amistad, Inc.	-		-	-
00185	15	33	El Centro De Amistad, Inc.	-		-	-
00185	15	41	El Centro De Amistad, Inc.	-		-	-
00188	10	85	Enki Health & Research	27,439		2,185	29,624
00188	10	89	Enki Health & Research	38,009		3,026	41,036
00188	15	03	Enki Health & Research	8,569		682	9,251
00188	15	04	Enki Health & Research	11,147		888	12,035
00188	15	10	Enki Health & Research	12,729		1,014	13,743
00188	15	12	Enki Health & Research	20,761		1,653	22,414
00188	15	41	Enki Health & Research	120,478		9,593	130,071
00188	15	42	Enki Health & Research	69,959		5,570	75,529
00188	15	52	Enki Health & Research	700		56	756
00188	15	54	Enki Health & Research	5,197		414	5,611
00647	10	99	Five Acres Boys' & Girls' Aid Society of Los Ar	-		-	-
00647	15	12	Five Acres Boys' & Girls' Aid Society of Los Ar	-		-	-
00647	15	33	Five Acres Boys' & Girls' Aid Society of Los Ar	-		-	-
00647	15	41	Five Acres Boys' & Girls' Aid Society of Los Ar	-		-	-
00724	15	03	Foothill Family Service	7		1	8
00724	15	12	Foothill Family Service	9,496		756	10,252
00724	15	33	Foothill Family Service	-		-	-
00724	15	41	Foothill Family Service	44,251		3,523	47,775
00724	15	54	Foothill Family Service	753		60	813
00190	15	03	Gateways Hospital	349		28	377
00190	15	12	Gateways Hospital	688		55	743
00190	15	33	Gateways Hospital	409		33	442
00190	15	41	Gateways Hospital	4,260		339	4,599
00174	10	99	Hamburger Home, Inc.	3,608		287	3,895
00174	15	03	Hamburger Home, Inc.	4,683		373	5,056
00174	15	12	Hamburger Home, Inc.	2,126		169	2,295
00174	15	41	Hamburger Home, Inc.	18,713		1,490	20,203
00192	10	99	Hathaway Children & Family Services	57,630		4,589	62,219
00192	15	03	Hathaway Children & Family Services	2,905		231	3,137
00192	15	12	Hathaway Children & Family Services	21,299		1,696	22,995
00192	15	33	Hathaway Children & Family Services	441		35	476
00192	15	41	Hathaway Children & Family Services	102,538		8,164	110,703
00192	15	54	Hathaway Children & Family Services	0		0	0
00198	10	99	Help Group Child & Family Center	2,079		166	2,245
00198	15	03	Help Group Child & Family Center	3,798		302	4,100
00198	15	12	Help Group Child & Family Center	55,732		4,438	60,170

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - EPSDT-SGF MATCH TO FFP

ENTITY NUMBER	MODE	SFC	ENTITY NAME	EPSDT-SGF MATCH TO FFP	DMH ADMIN COSTS 13.5837%	CONTRACTOR ADMIN COSTS 7.9623%	TOTAL EPSDT-SGF AND ADMIN COSTS
00198	15	33	Help Group Child & Family Center	415		33	448
00198	15	41	Help Group Child & Family Center	162,058		12,904	174,961
00198	15	54	Help Group Child & Family Center	5,906		470	6,377
00321	10	99	Hillsides	22,943		1,827	24,770
00321	15	03	Hillsides	870		69	939
00321	15	12	Hillsides	2,771		221	2,991
00321	15	33	Hillsides	-		-	-
00321	15	41	Hillsides	17,801		1,417	19,218
00321	15	54	Hillsides	519		41	560
00171	15	03	Institute For Redesign of Learning (The Alman	1,197		95	1,292
00171	15	12	Institute For Redesign of Learning (The Alman	17,123		1,363	18,486
00171	15	41	Institute For Redesign of Learning (The Alman	53,124		4,230	57,354
00171	15	54	Institute For Redesign of Learning (The Alman	8,372		667	9,038
00195	10	89	Intercommunity Child Guidance Center	-		-	-
00195	15	03	Intercommunity Child Guidance Center	-		-	-
00195	15	12	Intercommunity Child Guidance Center	-		-	-
00195	15	33	Intercommunity Child Guidance Center	-		-	-
00195	15	41	Intercommunity Child Guidance Center	-		-	-
00195	15	54	Intercommunity Child Guidance Center	-		-	-
00315	15	03	LAUSD 97th St. Mental Health	0		0	0
00315	15	12	LAUSD 97th St. Mental Health	0		0	0
00315	15	41	LAUSD 97th St. Mental Health	0		0	0
00315	15	54	LAUSD 97th St. Mental Health	0		0	0
00199	10	89	Los Angeles Child Guidance Clinic	-		-	-
00199	10	99	Los Angeles Child Guidance Clinic	-		-	-
00199	15	03	Los Angeles Child Guidance Clinic	-		-	-
00199	15	12	Los Angeles Child Guidance Clinic	-		-	-
00199	15	33	Los Angeles Child Guidance Clinic	-		-	-
00199	15	41	Los Angeles Child Guidance Clinic	-		-	-
00199	15	54	Los Angeles Child Guidance Clinic	-		-	-
00971	10	99	McKinley Children's Center	132,102		10,518	142,621
01170	15	04	New Horizons Family Center	-		-	-
01170	15	10	New Horizons Family Center	-		-	-
01170	15	42	New Horizons Family Center	-		-	-
00203	10	89	Pacific Clinics	0		0	0
00203	15	03	Pacific Clinics	0		0	0
00203	15	12	Pacific Clinics	0		0	0
00203	15	33	Pacific Clinics	0		0	0
00203	15	41	Pacific Clinics	0		0	0
00203	15	54	Pacific Clinics	0		0	0
00204	10	89	Pasadena Childrens Training	-		-	-
00204	15	03	Pasadena Childrens Training	0		0	0
00204	15	12	Pasadena Childrens Training	-		-	-
00204	15	33	Pasadena Childrens Training	0		0	0
00204	15	41	Pasadena Childrens Training	0		0	0
00204	15	54	Pasadena Childrens Training	0		0	0
00201	15	03	Penny Lane Centers	-		-	-
00201	15	12	Penny Lane Centers	-		-	-
00201	15	41	Penny Lane Centers	-		-	-
00201	15	54	Penny Lane Centers	-		-	-
00217	15	03	Saint Johns Health center	0		0	0
00217	15	12	Saint Johns Health center	0		0	0
00217	15	33	Saint Johns Health center	0		0	0
00217	15	41	Saint Johns Health center	0		0	0
00217	15	54	Saint Johns Health center	0		0	0
00208	10	89	San Fernando Valley CMHC Inc.	-		-	-
00208	10	99	San Fernando Valley CMHC Inc.	-		-	-
00208	15	03	San Fernando Valley CMHC Inc.	-		-	-
00208	15	12	San Fernando Valley CMHC Inc.	-		-	-
00208	15	41	San Fernando Valley CMHC Inc.	-		-	-

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - EPSDT-SGF MATCH TO FFP

ENTITY NUMBER	MODE	SFC	ENTITY NAME	EPSDT-SGF MATCH TO FFP	DMH ADMIN COSTS 13.5837%	CONTRACTOR ADMIN COSTS 7.9623%	TOTAL EPSDT-SGF AND ADMIN COSTS
00208	15	54	San Fernando Valley CMHC Inc.	-		-	-
00320	10	89	San Gabriel Children's Center	201,704		16,060	217,765
00320	15	03	San Gabriel Children's Center	423		34	457
00320	15	12	San Gabriel Children's Center	3,022		241	3,262
00320	15	41	San Gabriel Children's Center	29,291		2,332	31,623
00320	15	54	San Gabriel Children's Center	43,563		3,469	47,032
00558	15	12	SHIELDS for Families, Inc.	-		-	-
00558	15	41	SHIELDS for Families, Inc.	-		-	-
00558	15	54	SHIELDS for Families, Inc.	-		-	-
00213	10	99	South Bay Children's Health Center	-		-	-
00213	15	03	South Bay Children's Health Center	-		-	-
00213	15	12	South Bay Children's Health Center	-		-	-
00213	15	33	South Bay Children's Health Center	-		-	-
00213	15	41	South Bay Children's Health Center	-		-	-
00213	15	54	South Bay Children's Health Center	0		0	0
00214	15	03	Special Service Fro Groups	1,070		85	1,155
00214	15	12	Special Service Fro Groups	600		48	648
00214	15	33	Special Service Fro Groups	-		-	-
00214	15	41	Special Service Fro Groups	2,661		212	2,873
00214	15	54	Special Service Fro Groups	141		11	152
00784	15	03	St. Francis Medical Center	786		63	848
00784	15	12	St. Francis Medical Center	327		26	354
00784	15	41	St. Francis Medical Center	4,027		321	4,348
00543	15	03	Starview Adolescent Center	1,111		88	1,200
00543	15	12	Starview Adolescent Center	75		6	81
00543	15	41	Starview Adolescent Center	3,169		252	3,421
00216	15	03	Stirling Academy, Inc.	-		-	-
00216	15	12	Stirling Academy, Inc.	-		-	-
00216	15	33	Stirling Academy, Inc.	-		-	-
00216	15	41	Stirling Academy, Inc.	-		-	-
00216	15	54	Stirling Academy, Inc.	-		-	-
00191	10	99	The Guidance Center	17,267		1,375	18,642
00191	15	03	The Guidance Center	34,989		2,786	37,775
00191	15	12	The Guidance Center	31,626		2,518	34,145
00191	15	33	The Guidance Center	1,261		100	1,361
00191	15	41	The Guidance Center	96,865		7,713	104,577
00191	15	54	The Guidance Center	13,790		1,098	14,888
00221	15	12	Verdugo Mental Health Center	0		0	0
00221	15	33	Verdugo Mental Health Center	0		0	0
00221	15	41	Verdugo Mental Health Center	0		0	0
00221	15	54	Verdugo Mental Health Center	0		0	0
00196	10	89	Vista Del Mar Child and Family Services	146,549		11,669	158,218
00196	10	99	Vista Del Mar Child and Family Services	133,396		10,621	144,018
00196	15	03	Vista Del Mar Child and Family Services	26,806		2,134	28,941
00196	15	12	Vista Del Mar Child and Family Services	6,180		492	6,672
00196	15	33	Vista Del Mar Child and Family Services	2,630		209	2,839
00196	15	41	Vista Del Mar Child and Family Services	94,986		7,563	102,549
00196	15	54	Vista Del Mar Child and Family Services	12,321		981	13,302
TOTAL				$ 4,257,619	$ 67,928	$ 299,188	$ 4,624,735
ADD:							
FY 2002-2003 SB 90 Claim State General Fund Revenue Adjustment (Attachment 7c)							158,549
TOTAL EPSDT-SGF AND SHARE OF ADMIN COST (To HDS-3 Line 13)							$ 4,783,284

m:\GencianaM\SB90\fy2004\sb90 revenue offset

Attachment 7c

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB 90 CLAIM REVENUE ADJUSTMENTS - PRIOR YEAR
FY 2003-2004

(1) FY 2002-2003 SB 90 Claim State General Fund (SGF) Revenue Adjustment

	1 TOTAL MEDI-CAL EPSDT	2 FY 2002-2003 ADJUSTED BASELINE	3 MEDI-CAL EPSDT AMOUNT OVER FY 2002-2003 ADJUSTED BASELINE (1 minus 2)	4 REVENUE OFFSET - EPSDT-SGF MATCH TO FFP (Col 3 x %) 48.5625%
FY 2002-2003 Final Medi-Cal Explanation of Benefits (EOB)	$ 15,234,120	$ 5,441,812	$ 9,792,308	$ 4,755,390
FY 2002-2003 Estimate				4,596,841
Adjustment of FY 2002-2003 Estimate To Actual				$ 158,549 [a]

(2) FY 2002-2003 SB 90 Claim Federal Financial Participation (FFP) Adjustment

	REVENUE OFFSET FFP
FY 2002-2003 Final Medi-Cal Explanation of Benefits (EOB)	$ 8,116,165
FY 2002-2003 Estimate	8,529,008
Adjustment of FY 2002-2003 Estimate To Actual	$ (412,843) [a]

[a] Amounts will be reduction to FY 2003-2004 SB 90 claim.

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - FEDERAL SAMHSA GRANT

ENTITY NUMBER	MODE	SFC	ENTITY NAME		AMOUNT
00191	15	03	The Guidance Center		$ 5,454
00191	15	41	The Guidance Center		9,068
SUBTOTAL					14,522
ADD: CONTRACTOR ADMIN COST @				7.9623%	1,156
TOTAL FEDERAL SAMHSA GRANT AND SHARE OF ADMIN COSTS					**$ 15,678**

To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - OTHER STATE AND LOCAL FUNDS

ENTITY NUMBER	MODE	SFC	ENTITY NAME	CSOC	CalWORKs	TOTAL
00179	15	03	Childrens Hospital of Los Angeles	$ -	$ 269	$ 269
00179	15	04	Childrens Hospital of Los Angeles	-	-	-
00179	15	10	Childrens Hospital of Los Angeles	-	-	-
00179	15	12	Childrens Hospital of Los Angeles	-	832	832
00179	15	33	Childrens Hospital of Los Angeles	-	235	235
00179	15	34	Childrens Hospital of Los Angeles	-	-	-
00179	15	41	Childrens Hospital of Los Angeles	-	5,770	5,770
00179	15	42	Childrens Hospital of Los Angeles	-	-	-
00179	15	52	Childrens Hospital of Los Angeles	-	-	-
00179	15	54	Childrens Hospital of Los Angeles	-	294	294
00183	15	03	Didi Hirsch Psychiatric Service	443		443
00183	15	41	Didi Hirsch Psychiatric Service	39		39
00188	15	03	Enki Health & Research	443		443
00188	15	12	Enki Health & Research	5,861		5,861
00188	15	41	Enki Health & Research	29,794		29,794
00204	15	03	Pasadena Childrens Training	783		783
00204	15	12	Pasadena Childrens Training	979		979
00204	15	41	Pasadena Childrens Training	7,354		7,354
00208	15	41	San Fernando Valley CMHC Inc.	411		411
00191	15	03	The Guidance Center	3,069		3,069
00191	15	12	The Guidance Center	1,949		1,949
00191	15	41	The Guidance Center	711		711
00196	15	03	Vista Del Mar Child and Family Services	36,336		36,336
00196	15	12	Vista Del Mar Child and Family Services	1,137		1,137
00196	15	41	Vista Del Mar Child and Family Services	18,891		18,891
SUBTOTAL				$ 108,199	$ 7,401	$ 115,600
ADD: CONTRACTOR ADMIN COST @			7.9623%	8,615	589	9,204
TOTAL, OTHER STATE AND LOCAL FUNDS AND SHARE OF ADMIN COSTS				$ 116,814	$ 7,990	$ 124,804

To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUE WORKSHEET - THIRD PARTY REVENUES

ENTITY NUMBER	MODE	SFC	ENTITY NAME	PATIENT FEES/CAF	PATIENT INSURANCE	MEDICARE	3RD PARTY OTHER	TOTAL
00019	15	03	LACDMH	$ -	$ -	$ -	$ 5,371	$ 5,371
00019	15	04	LACDMH	-	-	-	-	-
00019	15	10	LACDMH	-	-	-	-	-
00019	15	12	LACDMH	-	-	-	143	143
00019	15	33	LACDMH	-	-	-	13	13
00019	15	34	LACDMH	-	-	-	-	-
00019	15	41	LACDMH	-	-	-	726	726
00019	15	42	LACDMH	-	-	-	-	-
00019	15	52	LACDMH	-	-	-	-	-
00019	15	54	LACDMH	-	-	-	64	64
00019	60	63	LACDMH	-	-	-	1,039	1,039
00173	15	41	Associated League of Mexican-Americans, I	3	-	-	-	3
00210	15	03	Child & Family Center	115	-	-	-	115
00210	15	12	Child & Family Center	148	-	-	-	148
00210	15	33	Child & Family Center	6	-	-	-	6
00210	15	41	Child & Family Center	1,376	-	-	-	1,376
00210	15	54	Child & Family Center	236	-	-	-	236
00207	10	89	Child & Family Guidance Center	-	-	-	5,360	5,360
00207	10	99	Child & Family Guidance Center	-	-	-	-	-
00207	15	03	Child & Family Guidance Center	99	382	-	773	1,254
00207	15	12	Child & Family Guidance Center	154	586	-	1,192	1,932
00207	15	33	Child & Family Guidance Center	19	64	-	134	217
00207	15	41	Child & Family Guidance Center	1,387	5,452	-	10,987	17,826
00207	15	54	Child & Family Guidance Center	163	621	-	1,262	2,046
00203	15	03	Pacific Clinics	15	-	61	-	76
00203	15	12	Pacific Clinics	21	-	86	-	107
00203	15	33	Pacific Clinics	-	-	-	-	-
00203	15	41	Pacific Clinics	356	2	1,596	-	1,954
00203	15	54	Pacific Clinics	76	-	328	-	404
00208	15	03	San Fernando Valley CMHC Inc.	-	-	76	-	76
00208	15	12	San Fernando Valley CMHC Inc.	-	-	137	-	137
00208	15	41	San Fernando Valley CMHC Inc.	-	-	634	-	634
00208	15	54	San Fernando Valley CMHC Inc.	-	-	208	-	208
00216	15	03	Stirling Academy, Inc.	8	-	-	24	32
00216	15	12	Stirling Academy, Inc.	19	-	-	54	73
00216	15	33	Stirling Academy, Inc.	-	-	-	-	-
00216	15	41	Stirling Academy, Inc.	45	-	-	128	173
00216	15	54	Stirling Academy, Inc.	1	-	-	1	2
SUBTOTAL				$ 4,247	$ 7,107	$ 3,126	$ 27,271	$ 41,751
ADD:	DMH ADMIN COST @		13.5837%	-	-	-	999	999
	CONTRACTOR ADMIN COST @		7.9623%	338	566	249	1,586	2,739
TOTAL THIRD PARTY REVENUES AND SHARE OF ADMIN COSTS				$ 4,585	$ 7,673	$ 3,375	$ 29,856	$ 45,489

To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
CASE MANAGEMENT OUT-OF-STATE PLACEMENT ADJUSTMENT - SB 90 CHAPTER 654

ENTITY NUMBER	MODE	SFC	ENTITY NAME	CASE MANAGEMENT	ADMIN COST 13.5837%	TOTAL
00019	15	03	LACDMH	$ 400,621	$ 54,419	$455,040
			TOTAL	$ 400,621	$ 54,419	$455,040

To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FEDERAL INDIVIDUALS WITH DISABILITIES EDUCATION ACT FUNDS (IDEA FUNDS)
FISCAL YEAR 2003-2004

	Amount
FEDERAL IDEA FUNDS APPROVED	$ 14,034,309
FEDERAL IDEA CLAIMED SERVICES TO LACOE-	
LACDMH	$ 3,183,575
NGA (Includes In-State and Out-Of-State)	12,749,456
TOTAL	$ 15,933,031
FEDERAL IDEA FUNDS RECEIVED	$ 14,034,309

FEDERAL IDEA FUNDS ALLOCATION

	Expenditure*	Allocated Amount
LACDMH	$ 4,074,538	$ 4,074,538
NON GOVERNMENTAL AGENCIES (NGA)	9,093,116	9,093,116
OUT-OF-STATE - SED PUPILS	6,807,951	866,655
TOTAL	$ 19,975,605	$ 14,034,309

Notes:
* Expenditure based on Eligible Non Medi-Cal mental health services from FY 2003-2004 Annual Cost Report .

1) Federal IDEA Funds For In-State Services To Handicapped Students:

	ASSESSMENT	TREATMENT	TOTAL
LACDMH	$ 3,546,463	$ 528,075	$ 4,074,538
NON GOVERNMENTAL AGENCIES (NGA)	-	9,093,116	9,093,116
TOTAL	$ 3,546,463	$ 9,621,191	$ 13,167,654

To HDS-3, Line 07 and FAM-27, Line 33

To HDS-3, Line 13

Attachment 8

FY 2003/2004 Indirect Cost Proposal (ICP) Rate Summary

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 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) DMH Directly Operated Programs			(2) Life Support / Specialized Shelter		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
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	55,338	-	55,338
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	-	-	-	-	-	-
SUB-TOTAL S&EB	11,104,111	138,539,149	149,643,260	89,098	-	89,098
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
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	2,154,611	-	2,154,611	250,548	-	250,548
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
SUB-TOTAL SS & OTHERS	21,574,765	37,365,706	58,940,471	740,946	2,387,439	3,128,385
TOTAL EXPENDITURES						
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	-	151,079,676	151,079,676	-	-	-
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
TOTAL EXPENDITURES	32,676,876	175,904,855	208,583,731	830,045	2,387,439	3,217,484
		DMH OH	16.1625%		DMH OH	32.2220%
		CCAP	2.4151%		CCAP	2.5451%
ADMINISTRATION OVERHEAD RATE	32,676,876 /	175,904,855 =	18.5776%	830,045 /	2,387,439 =	34.7672%

COUNTY OF LOS ANGELES - DEPARTMEN
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

	(2A) *			(3)		
	Supplemental Rates			Private Contract Providers		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
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	-	-	-	-	-	-
SUB-TOTAL S&EB	227,296	-	227,296	19,168,327	-	19,168,327
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	49,971	-	49,971	5,459,603	-	5,459,603
EXECUTIVE OFFICE	1,653	-	1,653	180,846	-	180,846
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
SUB-TOTAL SS & OTHERS	1,642,787	4,340,549	5,983,335	26,423,220	474,224,462	500,647,681
TOTAL EXPENDITURES						
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	18,024	-	18,024	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
TOTAL EXPENDITURES	1,670,083	4,340,549	6,210,632	45,591,546	474,224,462	519,816,008

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

		DMH OH	7.3255%
		CCAP	2.2884%
ADMINISTRATION OVERHEAD RATE	45,591,546 / 474,224,462 =		9.6139%

COUNTY OF LOS ANGELES - DEPARTMEN
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) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	37,957	-	37,957	14,646	-	14,646
GENERAL ADMINISTRATION OPERATIONS	-	-	-	232,885	-	232,885
FISCAL SERVICES	164,256	-	164,256	49,156	-	49,156
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	376,520	-	376,520	296,683	-	296,683
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	600,392	5,159,350	5,759,742
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	255,130	-	255,130	98,446	-	98,446
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	283,523	-	283,523	31,889	-	31,889
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
TOTAL EXPENDITURES						
CCAP	255,130	-	255,130	98,446	-	98,446
EXECUTIVE OFFICE	46,398	-	46,398	17,904	-	17,904
GENERAL ADMINISTRATION OPERATIONS	-	-	-	655,950	-	655,950
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	346,145	-	346,145	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	1,394,456	8,551,099	9,945,556
		DMH OH	1.3442%		DMH OH	13.8342%
		CCAP	0.6355%		CCAP	2.4732%
ADMINISTRATION OVERHEAD RATE	1,754,830 /	88,643,122 =	1.9797%	1,394,456 /	8,551,099 =	16.3073%

COUNTY OF LOS ANGELES - DEPARTMEN
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) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
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	16,974	-	16,974	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	-	-	-	-	-	-
SUB-TOTAL S&EB	242,426	4,477,972	4,720,398	1,255,788	-	1,255,788
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	58,884	-	58,884	416,763	-	416,763
EXECUTIVE OFFICE	1,948	-	1,948	13,790	-	13,790
GENERAL ADMINISTRATION OPERATIONS	336,649	-	336,649	-	-	-
FISCAL SERVICES	2,527	-	2,527	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	-	-	-	1,006,834	-	1,006,834
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	636,708	636,708	-	-	-
FEE FOR SERVICE	-	-	-	-	87,277,446	87,277,446
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	184,699		184,699	(5,476,534)		(5,476,534)
SUB-TOTAL SS & OTHERS	662,879	636,708	1,299,387	(1,989,436)	87,277,446	85,288,008
TOTAL EXPENDITURES						
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	-	-	-	-	87,277,446	87,277,446
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	184,699	-	184,699	(5,476,534)	-	(5,476,534)
TOTAL EXPENDITURES	905,105	5,114,680	6,019,785	(733,650)	87,277,446	86,543,796
		DMH OH	15.2781%		DMH OH	-1.9498%
		CCAP	2.4181%		CCAP	1.1090%
ADMINISTRATION OVERHEAD RATE	905,105 /	5,114,680 =	17.6962%	(733,650) /	87,277,446 =	-0.8408%

COUNTY OF LOS ANGELES - DEPARTMEN
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) Unallowable Costs			(9) State Hospitals		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	103,744	-	103,744	22,980	-	22,980
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	348,186	-	348,186	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
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
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	-	-	-	-	53,666,311	53,666,311
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	53,666,311	54,593,470
TOTAL EXPENDITURES						
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	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	53,666,311	53,666,311
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	1,316,957	53,666,311	54,985,268
		DMH OH	1.3469%		DMH OH	1.7407%
		CCAP	2.5259%		CCAP	0.7170%
ADMINISTRATION OVERHEAD RATE	2,345,809 /	60,570,373 =	3.8729%	1,316,957 /	53,666,311 =	2.4577%

COUNTY OF LOS ANGELES - DEPARTMEN
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) * Adjustment for Supplemental Rates (2A)			(12)
	Total Before Adjustment	Indirect	Direct	Total	Adjusted Total
SALARIES AND EMPLOYEE BENEFITS					
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	15,156,961	(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
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-
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 S&EB	182,607,845	(227,296)	-	(227,296)	182,380,549
		-	-	-	-
		-	-	-	-
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS					
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	216,826	(1,318)	-	(1,318)	215,507
MANAGEMENT INFORMATION SYSTEMS	12,229,108	(751,200)	-	(751,200)	11,477,908
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	6,727,967	-	(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	67,277,446	-	-	-	67,277,446
STATE HOSPITAL	53,666,311	-	-	-	53,666,311
UNALLOWED COST	60,531,372	-	-	-	60,531,372
CONTRACT PROVIDERS	474,224,462	-	-	-	474,224,462
CARRY FORWARD - CCAP - WORKSHEET 3-A	9,809,689	(60,501)	-	(60,501)	9,749,188
CARRY FORWARD - DMH - WORKSHEET 3-B	5,021,755	(765,176)	-	(765,176)	4,256,579
SUB-TOTAL SS & OTHERS	866,026,548	(1,642,787)	(4,340,549)	(5,983,335)	860,045,212
		-	-	-	-
		-	-	-	-
TOTAL EXPENDITURES					
CCAP	9,243,213	(49,971)	-	(49,971)	9,193,242
EXECUTIVE OFFICE	1,680,979	(9,088)	-	(9,088)	1,671,891
GENERAL ADMINISTRATION OPERATIONS	16,426,974	-	-	-	16,426,974
FISCAL SERVICES	7,534,499	(27,096)	-	(27,096)	7,507,402
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,489,403	(23,108)	-	(23,108)	19,466,295
CONTRACTS ADMINISTRATION	3,819,388	(18,024)	-	(18,024)	3,801,364
MANAGEMENT INFORMATION SYSTEMS	14,930,158	(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	6,727,967	-	(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	5,114,680	-	-	-	5,114,680
FEE FOR SERVICE	67,277,446	-	-	-	67,277,446
STATE HOSPITAL	53,666,311	-	-	-	53,666,311
UNALLOWED COST	60,570,373	-	-	-	60,570,373
CONTRACT PROVIDERS	474,224,462	-	-	-	474,224,462
CARRY FORWARD - CCAP - WORKSHEET 3-A	9,809,689	(60,501)	-	(60,501)	9,749,188
CARRY FORWARD - DMH - WORKSHEET 3-B	5,021,755	(765,176)	-	(765,176)	4,256,579
TOTAL EXPENDITURES	1,046,636,392	(1,670,083)	(4,340,549)	(6,210,632)	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					

Attachment 9

Cost Report Annual 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) DMH Directly Operated Programs			(2) Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	360,264		360,264	5,512		5,512
GENERAL ADMINISTRATION OPERATIONS	5,983,614		5,983,614	-		-
FISCAL SERVICES	1,705,897		1,705,897	18,038		18,038
MENTAL HEALTH BUREAU ADMINISTRATION/I	3,569,622		3,569,622	6,204		6,204
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		-	-		-	-
SUB-TOTAL S&EB	12,342,749	164,656,194	176,998,943	90,645	-	90,645
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
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/I	372,578		372,578	3,793		3,793
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		-	-		-	-
SUB-TOTAL SS & OTHERS	14,507,991	33,012,183	47,520,174	192,198	3,024,446	3,216,644
TOTAL EXPENDITURES						
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/I	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-(	-	184,428,012	184,428,012	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	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	-	-	-	-	-	-
TOTAL EXPENDITURES	26,850,740	197,668,377	224,519,117	282,844	3,024,446	3,307,290

			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	=	9.3519%
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) In-State MH Contract Providers			(3b) Consulation, Out of State, & Other Contractors			(4) DHS		
	Indirect	Direct	Total	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS									
CCAP	-		-	-		-	-		-
EXECUTIVE OFFICE	905,237		905,237	16,177		16,177	39,650		39,650
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-	-		-
FISCAL SERVICES	4,268,409		4,268,409	72,598		72,598	167,748		167,748
MENTAL HEALTH BUREAU ADMINISTRATION/I	9,019,649		9,019,649	161,161		161,161	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			-			-		-	-
SUB-TOTAL S&EB	21,134,647	-	21,134,647	306,769	-	306,769	715,972	-	715,972
SRVC & SUPP / OTHER CHAR /FIX ASSETS									
CCAP	5,502,868		5,502,868	98,336		98,338	241,030		241,030
EXECUTIVE OFFICE	111,206		111,206	1,987		1,987	4,871		4,871
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-	-		-
FISCAL SERVICES	279,492		279,492	4,949		4,949	12,242		12,242
MENTAL HEALTH BUREAU ADMINISTRATION/I	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		498,681,573	498,681,573			-			
OTHER CONTRACT PROVIDERS			-		8,875,704	8,875,704		-	-
SUB-TOTAL SS & OTHERS	18,412,530	498,681,573	515,094,103	123,674	8,875,704	8,999,377	890,535	87,020,284	87,710,819
TOTAL EXPENDITURES									
CCAP	5,502,868	-	5,502,868	98,336	-	98,338	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/I	9,955,828	-	9,955,828	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	-	13,961,812	-	-	-	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	-	486,681,573	498,681,573	-		-			
OTHER CONTRACT PROVIDERS	-	-	-	-	8,875,704	8,875,704	-	-	-
TOTAL EXPENDITURES	39,547,177	498,681,573	536,228,751	430,443	8,875,704	9,306,148	1,406,506	87,020,284	88,426,792
		DMH OH	6.6544%		DMH OH	3.7417%		DMH OH	1.3393%
		CCAP	1.1078%		CCAP	1.1078%		CCAP	0.2770%
ADMIN. OVERHEAD RATE FOR 2003/2004	39,547,177 /	498,681,573 =	7.9623%	430,443 /	8,875,704 =	4.8497%	1,406,506 /	87,020,284 =	1.6163%
ADMIN. OVERHEAD RATE FOR 2002/2003			8.3049%		=	6.3049%	1,090,720 /	81,464,004 =	1.3389%

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

	(5) Public Guardian			(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS									
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/I	331,768		331,768	21,064		21,064	555,646		555,646
CONTRACTS ADMINISTRATION	-		-	-		-	147,805		147,805
MANAGEMENT INFORMATION SYSTEMS	8,193		8,193	-		-	333,362		333,362
DMH DIRECTLY OPERATED MH.PROGRAMS-G		-	-		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIA		-	-		-	-		-	-
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		-	-		-	-		-	-
SUB-TOTAL S&EB	643,826	5,502,949	8,146,775	265,308	5,520,842	5,788,150	1,306,370	-	1,308,370
SRVC & SUPP / OTHER CHAR /FIX ASSETS									
CCAP	94,650		94,650	63,730		83,730	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/I	14,870		14,670	7,328		7,328	80,804		80,804
CONTRACTS ADMINISTRATION	-		-	-		-	5,161		5,161
MANAGEMENT INFORMATION SYSTEMS	20,889		20,889	-		-	1,316,490		1,316,490
DMH DIRECTLY OPERATED MH.PROGRAMS-G		-	-		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIA		-	-		-	-		-	-
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		-	-		-	-		-	-
SUB-TOTAL SS & OTHERS	465,719	3,040,004	3,505,723	349,818	231,345	581,162	2,796,427	84,538,984	87,335,411
TOTAL EXPENDITURES									
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/I	346,438	-	346,438	28,392	-	28,392	616,450	-	616,450
CONTRACTS ADMINISTRATION	-	-	-	-	-	-	152,966	-	152,966
MANAGEMENT INFORMATION SYSTEMS	27,082	-	27,082	-	-	-	1,649,852	-	1,649,852
DMH DIRECTLY OPERATED MH.PROGRAMS-(	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,109,545	8,542,952	9,652,498	615,126	5,752,186	6,387,312	4,102,796	84,538,984	88,641,781
		DMH OH	11.8799%		DMH OH	9.5858%		DMH OH	4.4243%
		CCAP	1.1079%		CCAP	1.1079%		CCAP	0.4288%
ADMIN. OVERHEAD RATE FOR 2003/2004	1,109,545 /	8,542,952 =	12.9878%	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%	776,083 /	5,404,078 =	14.3426%	4,302,215 /	90,716,389 =	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) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	88,323		88,323	19,677		19,677
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	289,020		289,020	84,389		84,389
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		338,215	338,215		-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	508,791	338,215	845,006	322,242	-	322,242
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
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	60,778		60,778	19,848		19,848
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	219,805		219,805
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		-	-		-	-
SUB-TOTAL SS & OTHERS	627,191	48,124,310	48,751,501	365,841	43,185,230	43,550,671
TOTAL EXPENDITURES						
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	88,546	-	88,546
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-(	-	-	-	-	-	-
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	-	-	-	-	-	-
TOTAL EXPENDITURES	1,135,982	48,460,526	49,596,507	687,883	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%	687,883 /	43,185,230 =	1.5929%
ADMIN. OVERHEAD RATE FOR 2002/2003	657,058 /	36,054,425 =	1.8224%	885,104 /	43,708,600 =	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
SALARIES AND EMPLOYEE BENEFITS			
CCAP	-	-	-
EXECUTIVE OFFICE	1,520,534	-	1,520,534
GENERAL ADMINISTRATION OPERATIONS	8,422,413	-	8,422,413
FISCAL SERVICES	6,919,271	-	6,919,271
MENTAL HEALTH BUREAU ADMINISTRATION/I	14,361,065	-	14,361,065
CONTRACTS ADMINISTRATION	4,656,396	-	4,656,396
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/	-	8,458,724	8,458,724
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	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	336,215	336,215
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	37,637,319	176,016,200	213,653,519
SRVC & SUPP / OTHER CHAR /FIX ASSETS			
CCAP	9,243,213	-	9,243,213
EXECUTIVE OFFICE	186,794	-	186,794
GENERAL ADMINISTRATION OPERATIONS	6,863,288	-	6,863,288
FISCAL SERVICES	1,481,475	-	1,481,475
MENTAL HEALTH BUREAU ADMINISTRATION/I	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	-	28,228,542	28,228,542
DMH DIRECTLY OPERATED MH. PROG-SPECI/	-	4,783,841	4,783,841
LIFE SUPPORT/SUPPLEMENTARY RATES	-	3,024,448	3,024,448
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
SD/MC UNREIMBURSABLE COSTS	-	48,124,310	48,124,310
IN-STATE MH CONTRACT PROVIDERS	-	498,681,573	498,681,573
OTHER CONTRACT PROVIDERS	-	8,675,704	8,675,704
SUB-TOTAL SS & OTHERS	38,531,724	807,734,062	846,265,787
TOTAL EXPENDITURES			
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/I	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-(	-	184,428,012	184,428,012
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	13,240,385	13,240,385
LIFE SUPPORT/SUPPLEMENTARY RATES	-	3,024,448	3,024,448
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
SD/MC UNREIMBURSABLE COSTS	-	48,460,528	48,460,528
IN-STATE MH CONTRACT PROVIDERS	-	498,681,573	498,681,573
OTHER CONTRACT PROVIDERS	-	8,675,704	8,675,704
TOTAL EXPENDITURES	76,189,043	983,750,262	1,059,919,306

ADMIN. OVERHEAD RATE FOR 2003/2004

ADMIN. OVERHEAD RATE FOR 2002/2003

Attachment 10

Cost Report Forms MH 1966

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR	CR			
Legal Entity: County of Los Angeles			A	B	C	D	E	F	G
Legal Entity Number: 00019			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85	92	98			
1	Allocation Percentage		100.00%	87.13%	1.96%	10.89%			
2	Total Units			24,833	1,358	4,789			
3	Gross Cost		4,740,600	4,130,875	93,827	516,398			
4	Cost per Unit			166.33	69.09	107.83			
5	SMA per Unit			183.46	76.20	118.94			
6	Published Charge per Unit			149.59	62.14	96.68			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		5,570	282	1,435			
8A		10/01/03 - 06/30/04		14,933	287	1,400			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			187	69			
9A		10/01/03 - 06/30/04			214	417			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			4,330	408	1,468			
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,100,656	926,436	19,484	154,736			
13A		10/01/03 - 06/30/04	2,654,538	2,483,747	19,829	150,962			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,214,040	1,021,872	21,488	170,679			
14A		10/01/03 - 06/30/04	2,927,994	2,739,508	21,869	166,516			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	989,906	833,216	17,523	139,166			
15A		10/01/03 - 06/30/04	2,387,434	2,233,827	17,834	135,772			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	18,979		11,538	7,440			
17A		10/01/03 - 06/30/04	59,751		14,786	44,965			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	20,932		12,725	8,207			
18A		10/01/03 - 06/30/04	65,905		16,307	49,598			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	17,069		10,377	6,692			
19A		10/01/03 - 06/30/04	53,739		13,298	40,441			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		906,676	720,192	28,190	158,295			

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: County of Los Angeles			A	B	C	D	E	F	G
Legal Entity Number: 00019			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	05	06	10	12
1	Allocation Percentage		100.00%	3.23%	12.65%	0.05%	0.00%	2.16%	0.08%
2	Total Units			3,086,432	12,087,334	45,115	295	1,614,277	59,391
3	Gross Cost		153,825,637	4,963,799	19,439,829	72,557	474	3,325,250	122,340
4	Cost per Unit			1.61	1.61	1.61	1.61	2.06	2.06
5	SMA per Unit			1.83	1.83	1.83	1.83	2.38	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	07/01/03 - 09/30/03		365,857	2,058,581		135	287,984	7,599
8A		10/01/03 - 06/30/04		1,069,313	4,856,713		160	554,747	15,240
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						22,824	
9A		10/01/03 - 06/30/04			96,424			55,161	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		135	75				
10A		10/01/03 - 06/30/04		3,162	4,589			1,891	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04			334				
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		3,480	15,117			9,014	815
11A		10/01/03 - 06/30/04		13,688	25,103			15,816	965
12	Non-Medi-Cal Units			1,630,797	5,030,398	45,115		717,040	34,772
13	Medi-Cal Costs	07/01/03 - 09/30/03	16,870,881	588,395	3,310,743		217	490,223	15,653
13A		10/01/03 - 06/30/04	43,027,139	1,719,738	7,810,879		257	1,142,724	31,393
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	19,035,856	669,518	3,767,203		247	561,842	17,934
14A		10/01/03 - 06/30/04	48,492,737	1,956,843	8,887,785		293	1,309,203	35,966
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	15,285,236	534,151	3,005,528		197	445,030	14,210
15A		10/01/03 - 06/30/04	38,921,609	1,561,197	7,090,801		234	1,037,377	28,499
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	2,014,980					48,803	
17A		10/01/03 - 06/30/04	4,785,584		155,075			113,826	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	2,270,060					53,393	
18A		10/01/03 - 06/30/04	5,396,698		178,456			130,180	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	1,821,994					42,307	
19A		10/01/03 - 06/30/04	4,328,381		140,779			103,151	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	461	217	121				
21A		10/01/03 - 06/30/04	82,823	5,085	7,380			3,885	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	526	247	137				
22A		10/01/03 - 06/30/04	71,183	5,786	8,398			4,463	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	419	197	110				
23A		10/01/03 - 06/30/04	58,905	4,817	6,700			3,536	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04	3,259		537				
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	3,661		611				
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04	2,946		488				
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	184,425	5,597	24,312			18,588	1,679
29A		10/01/03 - 06/30/04	317,209	22,014	40,372			32,579	1,988
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	186,569	6,368	27,884			21,273	1,923
30A		10/01/03 - 06/30/04	359,128	25,049	45,938			37,326	2,277
31	Healthy Families Published Charges	07/01/03 - 09/30/03	148,972	5,081	22,071			16,856	1,524
31A		10/01/03 - 06/30/04	287,225	19,984	36,850			29,576	1,805
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		86,378,896	2,622,753	8,090,210	72,557	0	1,477,031	71,627

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: County of Los Angeles			H	I	J	K	L	M	N
Legal Entity Number: 00019			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			16	17	33	34	41	42	44
1	Allocation Percentage		0.00%	0.00%	0.01%	0.84%	0.39%	31.67%	0.16%
2	Total Units		3,469	60	5,150	620,121	289,488	23,622,204	116,245
3	Gross Cost		7,146	124	10,708	1,289,365	596,275	48,659,385	239,453
4	Cost per Unit		2.06	2.06	2.08	2.08	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	07/01/03 - 09/30/03		30	1,890	106,350	33,805	2,885,311	
8A		10/01/03 - 06/30/04		30	1,260	253,858	82,733	6,119,758	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03				2,080		374,065	
9A		10/01/03 - 06/30/04				12,045		930,705	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						60	
10A		10/01/03 - 06/30/04						15,056	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						570	
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				175	1,115	32,745	
11A		10/01/03 - 06/30/04				2,831	825	57,068	
12	Non-Medi-Cal Units		3,469		2,000	242,984	170,990	13,706,868	116,245
13	Medi-Cal Costs	07/01/03 - 09/30/03		62	3,930	221,124	69,635	4,913,503	
13A		10/01/03 - 06/30/04		62	2,620	527,821	170,422	12,606,091	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		71	4,460	250,986	78,780	5,629,334	
14A		10/01/03 - 06/30/04		71	2,974	599,100	195,250	14,442,629	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		56	3,534	198,875	63,215	4,460,532	
15A		10/01/03 - 06/30/04		56	2,356	474,711	154,711	11,443,947	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03				4,325		770,537	
17A		10/01/03 - 06/30/04				25,044		1,917,160	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03				4,909		882,793	
18A		10/01/03 - 06/30/04				28,426		2,196,464	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03				3,890		699,502	
19A		10/01/03 - 06/30/04				22,524		1,740,418	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						124	
21A		10/01/03 - 06/30/04						31,014	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						142	
22A		10/01/03 - 06/30/04						35,532	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						112	
23A		10/01/03 - 06/30/04						28,155	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						1,174	
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						1,345	
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						1,066	
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				364	2,297	67,451	
29A		10/01/03 - 06/30/04				5,470	1,699	117,550	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				413	2,631	77,278	
30A		10/01/03 - 06/30/04				8,209	1,947	134,678	
31	Healthy Families Published Charges	07/01/03 - 09/30/03				327	2,085	61,233	
31A		10/01/03 - 06/30/04				4,920	1,543	106,718	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		7,146		4,158	505,218	352,222	28,234,781	239,453

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: County of Los Angeles
Legal Entity Number: 00019
Mode: 15 - Outpatient (Program 1)

			CR O Service Function	CR P Service Function	CR Q Service Function	CR R Service Function	CR S Service Function	CR T Service Function	CR U Service Function
			47	52	54	58	58	61	62
1	Allocation Percentage		0.00%	7.70%	0.03%	0.04%	0.24%	0.09%	26.37%
2	Total Units		973	5,741,934	25,749	30,083	178,952	34,224	10,205,377
3	Gross Cost		2,004	11,827,812	53,040	61,968	364,503	135,849	40,509,320
4	Cost per Unit		2.06	2.06	2.06	2.06	2.06	3.97	3.97
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	4.37	4.37
6	Published Charge per Unit		1.87	1.87	1.87	1.87	1.87	3.57	3.57
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	509	733,240	2,119			5,625	998,119
8A		10/01/03 - 06/30/04	344	1,485,743	6,435			6,315	2,638,699
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		185,489					176,197
9A		10/01/03 - 06/30/04		339,589					373,353
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04		209					1,785
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							390
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		4,631					5,320
11A		10/01/03 - 06/30/04		5,961	406				11,940
12	Non-Medi-Cal Units		120	3,007,112	16,789	30,083	178,952	22,284	6,001,594
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,048	1,510,401	4,385			22,328	3,954,004
13A		10/01/03 - 06/30/04	709	3,060,482	18,255			25,067	10,474,077
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,201	1,730,448	5,001			24,581	4,353,040
14A		10/01/03 - 06/30/04	812	3,506,353	15,187			27,597	11,531,115
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	952	1,371,159	3,963			20,061	3,556,145
15A		10/01/03 - 06/30/04	643	2,778,339	12,033			22,545	9,420,155
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03		340,850					899,398
17A		10/01/03 - 06/30/04		899,478					1,481,991
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03		390,507					769,961
18A		10/01/03 - 06/30/04		801,383					1,631,553
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03		309,427					629,023
19A		10/01/03 - 06/30/04		834,994					1,332,670
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04		431					7,008
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04		493					7,713
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04		391					6,301
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							1,548
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							1,704
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							1,392
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		9,539					21,117
29A		10/01/03 - 06/30/04		12,279	836				47,395
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		10,929					23,248
30A		10/01/03 - 06/30/04		14,088	958				52,178
31	Healthy Families Published Charges	07/01/03 - 09/30/03		8,660					18,992
31A		10/01/03 - 06/30/04		11,147	759				42,626
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		247	6,194,351	34,584	61,968	364,503	88,454	23,822,784

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			CR V	CR W	CR X	Y	Z	AA	AB
Legal Entity: County of Los Angeles			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00019									
Mode: 15 - Outpatient (Program 1)			65	74	77				
1	Allocation Percentage		0.12%	0.01%	14.15%				
2	Total Units		47,150	6,701	6,787,813				
3	Gross Cost		187,158	21,458	21,738,021				
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	07/01/03 - 09/30/03			551,253				
8A		10/01/03 - 06/30/04			1,699,307				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			47,863				
9A		10/01/03 - 06/30/04			122,793				
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04			2,502				
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			4,216				
11A		10/01/03 - 06/30/04			10,938				
12	Non-Medi-Cal Units		47,150	6,701	4,348,941				
13	Medi-Cal Costs	07/01/03 - 09/30/03			1,785,229				
13A		10/01/03 - 06/30/04			5,441,542				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03			1,940,411				
14A		10/01/03 - 06/30/04			5,981,581				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03			1,587,609				
15A		10/01/03 - 06/30/04			4,894,004				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03			153,268				
17A		10/01/03 - 06/30/04			393,209				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03			168,478				
18A		10/01/03 - 06/30/04			432,231				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03			137,845				
19A		10/01/03 - 06/30/04			353,644				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04			8,012				
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04			8,807				
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04			7,206				
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03			13,501				
29A		10/01/03 - 06/30/04			35,028				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03			14,840				
30A		10/01/03 - 06/30/04			38,502				
31	Healthy Families Published Charges	07/01/03 - 09/30/03			12,142				
31A		10/01/03 - 06/30/04			31,501				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		187,158	21,458	13,926,234				

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR
Legal Entity: County of Los Angeles		A	B	C	D	E	F	G
Legal Entity Number: 00019		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			20	30	40	63	64	64
1	Allocation Percentage	100.00%	3.94%	15.46%	14.21%	4.00%	59.17%	3.23%
2	Total Units		3,287	12,908	84,609	10,107		
3	Gross Cost	21,290,778	838,203	3,291,612	3,024,446	852,594	12,597,087	686,836
4	Cost per Unit		255.01	255.01	35.75	84.36		
5	Non-Medi-Cal Units (Same as Line 2)		3,287	12,908	84,609	10,107		
6	Non-Medi-Cal Costs (Same as Line 3)	21,290,778	838,203	3,291,612	3,024,446	852,594	12,597,087	686,836

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

					NR	NR				
	Legal Entity: Aspen Health Services		A	B	C	D	E	F	G
	Legal Entity Number: 00519		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 10 - Day Services			65	69				
1	Allocation Percentage		100.00%	90.64%	9.36%				
2	Total Units			5,939	613				
3	Gross Cost		793,660	719,406	74,254				
4	Cost per Unit			121.13	121.13				
5	SMA per Unit			183.46	183.46				
6	Published Charge per Unit			183.46	183.46				
7	Negotiated Rate / Cost per Unit			121.21	121.21				
8	Medi-Cal Units	07/01/03 - 09/30/03		1,444	75				
8A		10/01/03 - 06/30/04		4,478	376				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			17	162				
13	Medi-Cal Costs	07/01/03 - 09/30/03	184,000	174,916	9,085				
13A		10/01/03 - 06/30/04	587,977	542,432	45,546				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	278,676	264,916	13,760				
14A		10/01/03 - 06/30/04	890,515	821,534	68,981				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	278,676	264,916	13,760				
15A		10/01/03 - 06/30/04	890,515	821,534	68,981				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	184,118	175,027	9,091				
16A		10/01/03 - 06/30/04	588,353	542,778	45,575				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		21,683	2,059	19,623				

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Aspen Health Services			A	B	C	D	E	F	G
Legal Entity Number: 00519			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.92%	21.52%	1.13%	0.38%	0.08%	0.47%
2	Total Units			8,436	197,330	10,361	2,661	447	3,250
3	Gross Cost		1,310,652	12,056	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	07/01/03 - 09/30/03		2,996	46,835		179	344	
8A		10/01/03 - 06/30/04		4,416	143,084	6,294	1,896		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			1,024	7,611	4,067	486	103	3,250
13	Medi-Cal Costs	07/01/03 - 09/30/03	329,359	4,282	66,645		336	647	
13A		10/01/03 - 06/30/04	870,002	6,311	204,479	8,994	3,750		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	418,183	5,483	85,342		422	812	
14A		10/01/03 - 06/30/04	1,106,579	8,081	281,844	11,518	4,711		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	418,183	5,483	85,342		422	812	
15A		10/01/03 - 06/30/04	1,106,579	8,081	281,844	11,518	4,711		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	329,618	4,284	66,688		337	647	
16A		10/01/03 - 06/30/04	870,709	6,315	204,810	9,000	3,752		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		111,290	1,463	10,877	5,812	913	184	6,107

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Aspen Health Services			H	I	J	K	L	M	N
Legal Entity Number: 00519			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			41	42	47	52	58	61	62
1	Allocation Percentage		0.51%	30.93%	3.59%	0.19%	23.52%	0.46%	12.79%
2	Total Units		3,535	215,744	25,034	1,309	164,071	1,823	50,594
3	Gross Cost		6,642	405,340	47,033	2,459	308,257	6,049	167,665
4	Cost per Unit		1.88	1.88	1.88	1.88	1.88	3.32	3.31
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	4.37	4.37
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	07/01/03 - 09/30/03		21,701	2,921		86,886	661	12,305
8A		10/01/03 - 06/30/04	1,814	155,886	18,567	121	77,185	952	37,971
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		1,721	38,357	3,446	1,188		210	318
13	Medi-Cal Costs	07/01/03 - 09/30/03		40,772	5,488		163,242	2,193	40,778
13A		10/01/03 - 06/30/04	3,408	292,503	35,071	227	145,015	3,159	125,833
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		51,214	6,894		205,051	2,889	53,773
14A		10/01/03 - 06/30/04	4,281	367,419	44,054	286	182,157	4,160	165,933
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		51,214	6,894		205,051	2,889	53,773
15A		10/01/03 - 06/30/04	4,281	367,419	44,054	286	182,157	4,160	165,933
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		40,798	5,491		183,346	2,195	40,853
16A		10/01/03 - 06/30/04	3,410	292,690	35,094	227	145,108	3,161	126,084
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		3,233	72,065	6,474	2,232		697	1,054

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR					
Legal Entity: Aspen Health Services			O	P	Q	R	S	T	U
Legal Entity Number: 00519			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			67	77					
1	Allocation Percentage		0.09%	3.45%					
2	Total Units		371	18,199					
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	07/01/03 - 09/30/03		1,785					
8A		10/01/03 - 06/30/04	320	14,414					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		51						
13	Medi-Cal Costs	07/01/03 - 09/30/03		4,977					
13A		10/01/03 - 06/30/04	1,062	40,189					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		6,283					
14A		10/01/03 - 06/30/04	1,398	50,737					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		6,283					
15A		10/01/03 - 06/30/04	1,398	50,737					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		4,980					
16A		10/01/03 - 06/30/04	1,062	40,215					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		169						

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: ASSOCIATED LEAGUE OF MEXICAN-AMERICANS,			A	B	C	D	E	F	G
Legal Entity Number: 00173			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	34	41
1	Allocation Percentage		100.00%	0.09%	19.31%	4.32%	0.04%	0.02%	0.95%
2	Total Units			2,107	439,217	75,291	840	373	18,500
3	Gross Cost		3,362,351	3,115	649,347	145,157	1,234	719	31,811
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	1.93	1.93
7	Negotiated Rate / Cost per Unit			1.48	1.48	1.93	1.93	1.93	1.93
8	Medi-Cal Units	07/01/03 - 09/30/03		849	82,407	15,265	51		2,865
8A		10/01/03 - 06/30/04		1,258	234,780	55,004	489	251	9,169
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				122,030	5,022	100	122	4,646
13	Medi-Cal Costs	07/01/03 - 09/30/03	652,363	1,255	121,832	29,430	98		5,138
13A		10/01/03 - 06/30/04	1,860,886	1,880	347,103	108,045	843	484	17,716
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	800,428	1,554	150,805	38,025	120		6,289
14A		10/01/03 - 06/30/04	2,283,249	2,302	429,847	129,809	1,154	592	21,886
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	653,060	1,257	121,982	29,481	98		5,143
15A		10/01/03 - 06/30/04	1,862,685	1,862	347,474	108,158	944	484	17,735
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	653,060	1,257	121,982	29,481	96		5,143
16A		10/01/03 - 06/30/04	1,862,685	1,862	347,474	108,158	944	484	17,735
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		849,291		180,412	9,882	193	235	8,957

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	
Legal Entity: ASSOCIATED LEAGUE OF MEXICAN-AMERICANS,			H	I	J	K	L	M	N
Legal Entity Number: 00173			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			42	52	58	61	62	77	
1	Allocation Percentage		47.23%	5.66%	13.96%	0.06%	7.84%	0.48%	
2	Total Units		823,637	96,706	243,883	774	74,113	5,366	
3	Gross Cost		1,587,922	190,299	470,192	2,752	283,561	18,242	
4	Cost per Unit		1.93	1.93	1.93	3.56	3.56	3.03	
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37	3.52	
6	Published Charge per Unit		1.93	1.93	1.93	3.56	3.56	3.03	
7	Negotiated Rate / Cost per Unit		1.93	1.93	1.93	3.56	3.56	3.03	
8	Medi-Cal Units	07/01/03 - 09/30/03	128,542	10,752	93,831	143	12,615	175	
8A		10/01/03 - 06/30/04	443,233	39,675	148,891	631	46,668	92	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		251,882	48,279	1,381		14,932	6,099	
13	Medi-Cal Costs	07/01/03 - 09/30/03	247,821	20,729	180,515	508	44,506	530	
13A		10/01/03 - 06/30/04	854,526	76,491	287,053	2,244	166,954	278	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	303,369	25,375	220,969	625	54,691	616	
14A		10/01/03 - 06/30/04	1,048,090	93,633	351,383	2,757	203,930	324	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	248,086	20,751	180,706	509	44,553	530	
15A		10/01/03 - 06/30/04	855,440	76,573	287,360	2,248	166,131	279	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	248,086	20,751	180,708	509	44,553	530	
16A		10/01/03 - 06/30/04	855,440	76,573	287,360	2,248	166,131	279	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		485,575	93,079	2,624		53,101	15,434	

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Bienvenidos Children's Center, Inc
Legal Entity Number: 00860
Mode: 15 - Outpatient (Program 1)

			A	B	C	D	E	F	G
				NR	NR	NR	NR	NR	NR
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	41	42	52
1	Allocation Percentage		100.00%	8.41%	11.02%	0.13%	0.01%	71.80%	1.80%
2	Total Units			110,656	112,408	1,283	75	730,229	18,381
3	Gross Cost		1,739,833	148,382	191,765	2,206	128	1,245,753	31,323
4	Cost per Unit			1.32	1.71	1.71	1.71	1.71	1.71
5	SMA per Unit			1.83	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit			1.50	2.00	2.00	2.00	2.00	2.00
7	Negotiated Rate / Cost per Unit			1.21	1.54	1.54	1.54	1.54	1.54
8	Medi-Cal Units	07/01/03 - 09/30/03		25,691	15,177	380	26	91,229	
8A		10/01/03 - 06/30/04		84,965	97,231	933	49	639,000	18,361
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03	241,636	33,985	25,892	614	44	155,634	
13A		10/01/03 - 06/30/04	1,498,197	112,396	165,874	1,592	84	1,090,119	31,323
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	334,272	47,015	35,818	850	61	215,300	
14A		10/01/03 - 06/30/04	2,072,564	155,486	229,465	2,202	116	1,508,040	43,332
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	284,809	38,537	30,354	720	52	182,458	
15A		10/01/03 - 06/30/04	1,761,862	127,448	194,482	1,866	98	1,278,000	36,722
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	224,482	31,086	23,373	554	40	140,483	
16A		10/01/03 - 06/30/04	1,376,385	102,608	149,738	1,437	75	984,080	28,278
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)	(0)					

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR					
Legal Entity: Bienvenidos Children's Center, Inc			H	I	J	K	L	M	N
Legal Entity Number: 00860			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			62	77					
1	Allocation Percentage		4.39%	2.63%					
2	Total Units		24,204	18,006					
3	Gross Cost		76,459	45,816					
4	Cost per Unit		3.16	2.54					
5	SMA per Unit		4.37	3.52					
6	Published Charge per Unit		4.10	3.15					
7	Negotiated Rate / Cost per Unit		3.59	2.89					
8	Medi-Cal Units	07/01/03 - 09/30/03	6,142	2,383					
8A		10/01/03 - 06/30/04	18,062	15,623					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03	19,402	8,064					
13A		10/01/03 - 06/30/04	57,057	39,753					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	26,841	8,388					
14A		10/01/03 - 06/30/04	78,931	54,993					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	25,182	7,506					
15A		10/01/03 - 06/30/04	74,054	49,212					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	22,050	6,867					
16A		10/01/03 - 06/30/04	64,843	45,150					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)						

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Cedars-Sinai Medical Center			A	B	C	D	E	F	G
Legal Entity Number: 00178			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	34	41
1	Allocation Percentage		100.00%	0.07%	2.08%	7.98%	0.51%	1.34%	3.82%
2	Total Units			330	9,562	28,578	1,832	4,800	13,683
3	Gross Cost		1,618,924	1,164	33,737	129,133	8,278	21,689	61,828
4	Cost per Unit			3.53	3.53	4.52	4.52	4.52	4.52
5	SMA per Unit			1.83	1.83	2.36	2.36	2.36	2.36
6	Published Charge per Unit			3.02	3.02	2.24	2.24	2.24	2.24
7	Negotiated Rate / Cost per Unit			1.71	1.71	2.19	2.19	2.19	2.19
8	Medi-Cal Units	07/01/03 - 09/30/03		30	2,526	5,348		300	120
8A		10/01/03 - 06/30/04			3,891	16,542	927	2,080	2,297
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			300	3,145	8,658	905	2,420	11,286
13	Medi-Cal Costs	07/01/03 - 09/30/03	181,558	108	8,912	24,166		1,356	542
13A		10/01/03 - 06/30/04	901,505		13,728	74,747	4,189	9,399	10,379
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	94,757	55	4,823	12,621		708	283
14A		10/01/03 - 06/30/04	470,344		7,121	39,039	2,188	4,909	5,421
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	93,049	91	7,629	11,980		672	289
15A		10/01/03 - 06/30/04	449,234		11,751	37,054	2,078	4,659	5,145
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	87,994	51	4,319	11,712		657	263
16A		10/01/03 - 06/30/04	438,924		6,654	36,227	2,030	4,555	5,030
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		535,861	1,058	11,096	30,221	4,089	10,935	50,907

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Cedars-Sinai Medical Center
Legal Entity Number: 00176
Mode: 15 - Outpatient (Program 1)

			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
			42	52	54	61	82		
1	Allocation Percentage		48.84%	12.97%	0.71%	1.41%	20.46%		
2	Total Units		174,264	46,464	2,557	2,722	39,451		
3	Gross Cost		787,433	209,953	11,554	22,858	331,295		
4	Cost per Unit		4.52	4.52	4.52	8.40	8.40		
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37		
6	Published Charge per Unit		2.24	2.24	2.24	4.07	4.07		
7	Negotiated Rate / Cost per Unit		2.19	2.19	2.19	4.07	4.07		
8	Medi-Cal Units	07/01/03 - 09/30/03	24,540	3,834			2,175		
8A		10/01/03 - 06/30/04	93,520	26,252	634	747	27,351		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		56,204	14,378	1,923	1,975	9,925		
13	Medi-Cal Costs	07/01/03 - 09/30/03	110,887	17,324			18,265		
13A		10/01/03 - 06/30/04	422,582	127,660	2,865	6,273	229,683		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	57,914	9,048			9,505		
14A		10/01/03 - 06/30/04	220,707	66,675	1,496	3,264	119,524		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	54,970	8,588			8,852		
15A		10/01/03 - 06/30/04	209,485	63,284	1,420	3,040	111,319		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	53,743	8,396			8,852		
16A		10/01/03 - 06/30/04	204,809	61,872	1,388	3,040	111,319		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		253,985	64,969	8,689	16,585	83,346		

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Child & Family Center			A	B	C	D	E	F	G
Legal Entity Number: 00210			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	08	10	12
1	Allocation Percentage		100.00%	1.29%	3.75%	0.09%	0.17%	5.50%	2.16%
2	Total Units			43,560	126,603	3,075	5,690	146,771	58,059
3	Gross Cost		5,616,571	72,459	210,596	5,115	9,485	308,857	122,176
4	Cost per Unit			1.66	1.66	1.66	1.66	2.10	2.10
5	SMA per Unit			1.63	1.63	1.63	1.63	2.36	2.36
6	Published Charge per Unit			1.70	1.70	1.70	1.70	2.15	2.15
7	Negotiated Rate / Cost per Unit			1.66	1.66	1.66	1.66	2.10	2.10
8	Medi-Cal Units	07/01/03 - 09/30/03		1,615	13,500	130	300	23,718	2,884
8A		10/01/03 - 06/30/04		12,615	88,516	1,965	1,085	94,810	11,445
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		310	1,485			4,323	320
11A		10/01/03 - 06/30/04		3,440	8,595	75		13,599	5,185
12	Non-Medi-Cal Units			25,380	34,527	905	4,305	10,321	38,225
13	Medi-Cal Costs	07/01/03 - 09/30/03	756,516	3,019	22,456	216	499	49,911	6,069
13A		10/01/03 - 06/30/04	2,678,216	20,984	113,972	3,269	1,805	199,513	24,084
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	850,962	3,321	24,705	238	549	55,974	6,806
14A		10/01/03 - 06/30/04	3,010,494	23,065	125,384	3,596	1,988	223,752	27,010
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	778,037	3,086	22,950	221	510	50,994	6,201
15A		10/01/03 - 06/30/04	2,738,574	21,448	116,477	3,341	1,845	203,842	24,607
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	754,955	3,013	22,410	216	496	49,606	6,056
16A		10/01/03 - 06/30/04	2,672,690	20,941	113,737	3,262	1,801	199,101	24,035
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	82,190	516	2,437			9,097	673
29A		10/01/03 - 06/30/04	349,610	5,722	14,297	125		28,617	10,911
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	92,520	567	2,681			10,202	755
30A		10/01/03 - 06/30/04	393,720	6,295	15,729	137		32,094	12,237
31	Healthy Families Published Charges	07/01/03 - 09/30/03	83,992	527	2,491			9,294	688
31A		10/01/03 - 06/30/04	357,291	5,848	14,612	128		29,238	11,148
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	82,021	515	2,432			9,078	672
32A		10/01/03 - 06/30/04	348,888	5,710	14,288	125		28,558	10,889
33	Non-Medi-Cal Costs		1,750,097	42,216	57,433	1,505	7,161	21,719	80,439

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Child & Family Center			H	I	J	K	L	M	N
Legal Entity Number: 00210			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			14	17	31	33	34	37	39
1	Allocation Percentage		0.21%	0.11%		0.08%	0.33%		
2	Total Units		5,499	2,927		2,030	8,713		
3	Gross Cost		11,572	6,159		4,272	18,335		
4	Cost per Unit		2.10	2.10		2.10	2.10		
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.15	2.15	2.15	2.15	2.15	2.15	2.15
7	Negotiated Rate / Cost per Unit		2.10	2.10	2.10	2.10	2.10	2.10	2.10
8	Medi-Cal Units	07/01/03 - 09/30/03	40	850		185	980		
8A		10/01/03 - 06/30/04	40	915		1,100	3,370		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		532			240		
11A		10/01/03 - 06/30/04		450			1,570		
12	Non-Medi-Cal Units		5,419	180		785	2,573		
13	Medi-Cal Costs	07/01/03 - 09/30/03	84	1,789		347	2,020		
13A		10/01/03 - 06/30/04	84	1,925		2,315	7,092		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	94	2,006		389	2,266		
14A		10/01/03 - 06/30/04	94	2,159		2,598	7,953		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	86	1,828		355	2,064		
15A		10/01/03 - 06/30/04	86	1,967		2,385	7,248		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	84	1,785		347	2,016		
16A		10/01/03 - 06/30/04	84	1,922		2,310	7,077		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		1,120			505		
29A		10/01/03 - 06/30/04		947			3,304		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		1,258			568		
30A		10/01/03 - 06/30/04		1,062			3,705		
31	Healthy Families Published Charges	07/01/03 - 09/30/03		1,144			516		
31A		10/01/03 - 06/30/04		968			3,378		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03		1,117			504		
32A		10/01/03 - 06/30/04		945			3,297		
33	Non-Medi-Cal Costs		11,403	379		1,610	5,414		

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

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
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			41	42	45	47	52	53	54
1	Allocation Percentage		20.24%	39.89%	1.36%	0.66%	2.56%	0.05%	3.47%
2	Total Units		540,213	1,064,817	36,296	17,601	68,206	1,440	92,632
3	Gross Cost		1,138,794	2,240,320	76,379	37,039	143,529	3,030	194,930
4	Cost per Unit		2.10	2.10	2.10	2.10	2.10	2.10	2.10
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.15	2.15	2.15	2.15	2.15	2.15	2.15
7	Negotiated Rate / Cost per Unit		2.10	2.10	2.10	2.10	2.10	2.10	2.10
8	Medi-Cal Units	07/01/03 - 09/30/03	37,422	183,222	3,590	3,395	8,439		3,648
8A		10/01/03 - 06/30/04	124,168	577,437	2,455	9,335	38,485	405	22,825
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	4,265	22,800		1,276	1,296		449
11A		10/01/03 - 06/30/04	27,491	83,546		1,345	4,850		7,564
12	Non-Medi-Cal Units		348,867	197,612	30,251	2,250	15,134	1,035	58,148
13	Medi-Cal Costs	07/01/03 - 09/30/03	76,749	385,562	7,555	7,144	17,759		7,677
13A		10/01/03 - 06/30/04	261,292	1,215,126	5,166	19,644	80,988	852	48,032
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	88,316	432,404	6,472	8,012	19,916		6,609
14A		10/01/03 - 06/30/04	293,036	1,362,751	5,794	22,031	90,825	958	53,867
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	80,457	393,927	7,719	7,299	18,144		7,843
15A		10/01/03 - 06/30/04	266,961	1,241,490	5,276	20,070	82,743	871	49,074
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	78,586	384,766	7,539	7,130	17,722		7,661
16A		10/01/03 - 06/30/04	260,753	1,212,618	5,158	19,604	80,619	851	47,933
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	8,975	47,979		2,885	2,731		945
29A		10/01/03 - 06/30/04	57,851	175,809		2,830	10,206		15,917
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	10,065	53,808		3,011	3,063		1,060
30A		10/01/03 - 06/30/04	64,879	197,169		3,174	11,448		17,851
31	Healthy Families Published Charges	07/01/03 - 09/30/03	9,170	49,020		2,743	2,791		965
31A		10/01/03 - 06/30/04	59,106	179,624		2,892	10,428		16,283
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	8,957	47,880		2,880	2,728		943
32A		10/01/03 - 06/30/04	57,731	175,447		2,625	10,185		15,884
33	Non-Medi-Cal Costs		729,927	415,844	83,658	4,735	31,847	2,176	122,359

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 4 OF 5

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

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
			V	W	X	Y	Z	AA	AB
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			57	58	60	61	62	67	71
1	Allocation Percentage			11.90%	0.06%	1.98%	2.91%	0.01%	
2	Total Units			317,514	930	30,786	45,238	90	
3	Gross Cost			688,158	3,355	111,059	163,186	325	
4	Cost per Unit			2.10	3.61	3.61	3.61	3.61	
5	SMA per Unit		2.36	2.36	4.37	4.37	4.37	4.37	3.52
6	Published Charge per Unit		2.15	2.15	3.70	3.70	3.70	3.70	3.16
7	Negotiated Rate / Cost per Unit		2.10	2.10	3.60	3.60	3.60	3.60	3.11
8	Medi-Cal Units	07/01/03 - 09/30/03		60,385		2,076	7,360		
8A		10/01/03 - 06/30/04		254,894		8,170	21,831		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				355	900		
11A		10/01/03 - 06/30/04				1,945	4,335	90	
12	Non-Medi-Cal Units			2,235	930	18,240	11,010		
13	Medi-Cal Costs	07/01/03 - 09/30/03		127,071		7,489	26,551		
13A		10/01/03 - 06/30/04		536,385		29,473	78,033		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		142,509		9,072	32,163		
14A		10/01/03 - 06/30/04		601,550		35,703	94,527		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		129,828		7,881	27,232		
15A		10/01/03 - 06/30/04		548,022		30,229	80,035		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		126,809		7,474	26,496		
16A		10/01/03 - 06/30/04		535,277		29,412	77,872		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				1,281	3,247		
29A		10/01/03 - 06/30/04				7,016	15,638	325	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				1,551	3,933		
30A		10/01/03 - 06/30/04				8,500	18,944	393	
31	Healthy Families Published Charges	07/01/03 - 09/30/03				1,314	3,330		
31A		10/01/03 - 06/30/04				7,197	16,040	333	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				1,278	3,240		
32A		10/01/03 - 06/30/04				7,002	15,608	324	
33	Non-Medi-Cal Costs			4,703	3,355	85,800	39,718		

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR				
Legal Entity: Child & Family Center			AC	AD	AE	AF	AG	AH	AI
Legal Entity Number: 00210			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			75	76	77				
1	Allocation Percentage				1.24%				
2	Total Units				22,289				
3	Gross Cost				69,482				
4	Cost per Unit				3.12				
5	SMA per Unit		3.52	3.52	3.52				
6	Published Charge per Unit		3.16	3.16	3.16				
7	Negotiated Rate / Cost per Unit		3.11	3.11	3.11				
8	Medi-Cal Units	07/01/03 - 09/30/03			1,460				
8A		10/01/03 - 06/30/04			9,045				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04			30				
12	Non-Medi-Cal Units				11,754				
13	Medi-Cal Costs	07/01/03 - 09/30/03			4,550				
13A		10/01/03 - 06/30/04			28,188				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03			5,139				
14A		10/01/03 - 06/30/04			31,838				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03			4,614				
15A		10/01/03 - 06/30/04			28,582				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03			4,541				
16A		10/01/03 - 06/30/04			28,130				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04			93				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04			106				
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04			95				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04			93				
33	Non-Medi-Cal Costs				36,831				

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

NR

	Legal Entity: Child & Family Center		A	B	C	D	E	F	G
	Legal Entity Number: 00210		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 10 - Day Services			89					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			308					
3	Gross Cost		41,573	41,573					
4	Cost per Unit			134.96					
5	SMA per Unit			183.46					
6	Published Charge per Unit			149.97					
7	Negotiated Rate / Cost per Unit			134.70					
8	Medi-Cal Units	07/01/03 - 09/30/03		68					
8A		10/01/03 - 06/30/04							
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			240					
13	Medi-Cal Costs	07/01/03 - 09/30/03	9,179	9,179					
13A		10/01/03 - 06/30/04							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	12,475	12,475					
14A		10/01/03 - 06/30/04							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	10,198	10,198					
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	9,160	9,160					
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		32,395	32,395					

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Child & Family Guidance Center
Legal Entity Number: 00207
Mode: 10 - Day Services

			A	B	C	D	E	F	G
				NR	NR	NR			
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				85	89	99			
1	Allocation Percentage		100.00%	35.08%	44.78%	20.14%			
2	Total Units			1,550	1,979	955			
3	Gross Cost		539,184	189,112	241,453	108,599			
4	Cost per Unit			122.01	122.01	113.60			
5	SMA per Unit			183.46	183.46	118.94			
6	Published Charge per Unit			121.94	121.94	113.31			
7	Negotiated Rate / Cost per Unit			121.94	121.94	113.31			
8	Medi-Cal Units	07/01/03 - 09/30/03		288	593	518			
8A		10/01/03 - 06/30/04		176	134	158			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04		2	15				
12	Non-Medi-Cal Units			1,084	1,237	280			
13	Medi-Cal Costs	07/01/03 - 09/30/03	166,332	35,138	72,350	58,843			
13A		10/01/03 - 06/30/04	55,771	21,473	16,349	17,948			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	223,239	52,836	108,792	61,611			
14A		10/01/03 - 06/30/04	75,665	32,289	24,584	18,793			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	166,124	35,119	72,310	58,695			
15A		10/01/03 - 06/30/04	55,704	21,461	16,340	17,903			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	166,124	35,119	72,310	58,695			
16A		10/01/03 - 06/30/04	55,704	21,461	16,340	17,903			
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	2,074	244	1,830				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	3,119	367	2,752				
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	2,073	244	1,829				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04	2,073	244	1,829				
33	Non-Medi-Cal Costs		314,987	132,256	150,923	31,807			

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1968 (08/04)

DETAIL COST REPORT

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	NR	CR	NR	NR	NR
			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	04	04	06	08
1	Allocation Percentage		100.00%	0.92%	3.05%	0.22%	0.20%	0.06%	1.40%
2	Total Units			92,963	309,383	22,064	19,854	6,541	145,140
3	Gross Cost		17,079,722	157,099	521,460	37,188	33,464	10,796	239,553
4	Cost per Unit			1.69	1.69	1.69	1.69	1.65	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	07/01/03 - 09/30/03		10,482	55,657	4,643		1,214	32,975
8A		10/01/03 - 06/30/04		62,232	214,575	16,941		4,298	99,742
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		140	3,607			10	
11A		10/01/03 - 06/30/04		2,207	12,422				2,738
12	Non-Medi-Cal Units			17,902	23,122	480	19,854	1,019	9,685
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,861,606	17,714	93,809	7,826		2,004	54,425
13A		10/01/03 - 06/30/04	10,870,787	105,166	381,663	28,553		7,094	184,624
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,209,318	19,182	101,852	8,497		2,222	60,344
14A		10/01/03 - 06/30/04	12,218,832	113,885	392,672	31,002		7,865	182,528
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,676,872	16,457	87,381	7,290		1,908	51,771
15A		10/01/03 - 06/30/04	10,162,894	97,704	338,883	26,597		6,748	156,595
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	2,676,872	16,457	87,381	7,290		1,908	51,771
16A		10/01/03 - 06/30/04	10,162,894	97,704	338,883	26,597		6,748	156,595
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	148,787	237	6,080			17	
29A		10/01/03 - 06/30/04	685,478	3,730	20,937				4,519
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	165,756	258	6,601			18	
30A		10/01/03 - 06/30/04	767,586	4,039	22,732				5,011
31	Healthy Families Published Charges	07/01/03 - 09/30/03	138,335	220	5,663			16	
31A		10/01/03 - 06/30/04	638,305	3,465	19,503				4,299
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	138,335	220	5,663			18	
32A		10/01/03 - 06/30/04	638,305	3,465	19,503				4,299
33	Non-Medi-Cal Costs		2,513,104	30,253	38,972	809	33,464	1,682	15,985

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1968 (08/04)

DETAIL COST REPORT

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	CR	NR	NR	NR	NR	CR
			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			10	10	12	14	17	31	31
1	Allocation Percentage		5.01%	0.51%	1.45%	2.90%	0.21%	0.00%	0.00%
2	Total Units		411,416	41,654	119,355	243,749	17,575	281	50
3	Gross Cost		855,224	86,588	247,785	494,555	35,656	584	104
4	Cost per Unit		2.08	2.08	2.08	2.03	2.03	2.08	2.08
5	SMA per Unit		2.36	2.36	2.36	2.36	2.38	2.36	2.36
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	07/01/03 - 09/30/03	70,134	8,705	13,608	40,495	1,759	146	
8A		10/01/03 - 06/30/04	290,981	32,198	52,434	181,618	13,886	111	50
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	5,145		86		22		
11A		10/01/03 - 06/30/04	28,114		1,436	3,447	83		
12	Non-Medi-Cal Units		19,042	753	51,791	17,989	1,825	24	
13	Medi-Cal Costs	07/01/03 - 09/30/03	145,790	18,095	28,251	82,162	3,569	303	
13A		10/01/03 - 06/30/04	604,872	66,927	108,855	368,900	28,172	231	104
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	165,516	20,544	32,115	95,588	4,151	345	
14A		10/01/03 - 06/30/04	686,715	75,983	123,744	429,090	32,771	262	118
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	135,359	16,801	26,263	78,155	3,395	282	
15A		10/01/03 - 06/30/04	561,593	62,138	101,198	350,909	26,800	214	97
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	135,359	16,801	26,263	78,155	3,395	282	
16A		10/01/03 - 06/30/04	561,593	62,138	101,198	350,909	26,800	214	97
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	10,695		179		45		
29A		10/01/03 - 06/30/04	54,284		2,981	6,994	168		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	12,142		203		52		
30A		10/01/03 - 06/30/04	61,629		3,389	8,135	196		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	9,930		166		42		
31A		10/01/03 - 06/30/04	50,400		2,771	6,653	160		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	9,930		166		42		
32A		10/01/03 - 06/30/04	50,400		2,771	6,653	160		
33	Non-Medi-Cal Costs		39,583	1,565	107,520	36,499	3,703	50	0

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County: Los Angeles
County Code: 19
Legal Entity: Child & Family Guidance Center
Legal Entity Number: 00207
Mode: 15 - Outpatient (Program 1)

			NR	NR	CR	NR	NR	NR	NR
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			33	34	34	37	39	41	42
1	Allocation Percentage		0.18%	0.40%	0.00%	0.07%	0.68%	12.87%	30.95%
2	Total Units		14,914	32,598	8	6,171	57,044	1,057,458	2,547,040
3	Gross Cost		30,878	67,807	17	12,521	115,739	2,197,603	5,285,465
4	Cost per Unit		2.07	2.08	2.12	2.03	2.03	2.08	2.08
5	SMA per Unit		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
7	Negotiated Rate / Cost per Unit		1.93	1.93	1.93	1.93	1.93	1.93	1.93
8	Medi-Cal Units	07/01/03 - 09/30/03	1,410	3,434	8	392	11,577	78,899	485,531
8A		10/01/03 - 06/30/04	5,141	24,586		5,269	39,200	551,312	1,715,074
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						1,336	42,058
11A		10/01/03 - 06/30/04	216	1,918			855	27,014	159,135
12	Non-Medi-Cal Units		8,147	2,862		510	5,412	398,895	145,242
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,919	7,143	17	795	23,489	183,983	1,007,545
13A		10/01/03 - 06/30/04	10,644	51,141		10,891	79,535	1,145,840	3,559,019
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,328	8,104	19	925	27,322	188,202	1,145,853
14A		10/01/03 - 06/30/04	12,133	58,023		12,435	92,512	1,301,096	4,047,575
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,721	6,628	15	757	22,344	152,275	937,075
15A		10/01/03 - 06/30/04	9,922	47,451		10,189	75,656	1,064,032	3,310,093
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	2,721	6,628	15	757	22,344	152,275	937,075
16A		10/01/03 - 06/30/04	9,922	47,451		10,189	75,656	1,064,032	3,310,093
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03						2,777	87,276
29A		10/01/03 - 06/30/04	447	3,985			1,735	56,146	330,227
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						3,153	99,257
30A		10/01/03 - 06/30/04	510	4,522			2,016	63,753	375,559
31	Healthy Families Published Charges	07/01/03 - 09/30/03						2,578	81,172
31A		10/01/03 - 06/30/04	417	3,698			1,650	52,137	307,131
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						2,578	81,172
32A		10/01/03 - 06/30/04	417	3,698			1,650	52,137	307,131
33	Non-Medi-Cal Costs		16,868	5,537		1,035	10,981	829,058	301,397

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 4 OF 6

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

DETAIL COST REPORT

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)

			CR	NR	NR	NR	NR	CR	NR
			V	W	X	Y	Z	AA	AB
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			42	42	45	47	52	52	52
1	Allocation Percentage		2.98%	1.01%	11.03%	1.07%	2.03%	0.09%	0.00%
2	Total Units		245,587	83,288	928,684	89,688	166,769	7,254	32
3	Gross Cost		509,628	172,834	1,884,274	181,955	346,788	15,084	67
4	Cost per Unit		2.08	2.08	2.03	2.03	2.08	2.08	2.09
5	SMA per Unit		2.38	2.38	2.38	2.38	2.38	2.38	2.38
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	07/01/03 - 09/30/03	58,844		192,890	13,356	27,844	1,103	
8A		10/01/03 - 06/30/04	174,417		660,964	80,470	100,977	8,063	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				887	4,629		
11A		10/01/03 - 06/30/04			11,797	1,734	19,843		
12	Non-Medi-Cal Units		12,326	83,288	63,243	13,241	13,876	88	32
13	Medi-Cal Costs	07/01/03 - 09/30/03	122,110		390,958	27,096	57,484	2,294	
13A		10/01/03 - 06/30/04	361,940		1,341,063	122,679	209,977	12,807	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	138,872		454,748	31,520	65,240	2,603	
14A		10/01/03 - 06/30/04	411,624		1,559,875	142,709	238,306	14,309	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	113,569		371,892	25,777	53,353	2,129	
15A		10/01/03 - 06/30/04	338,625		1,275,661	116,707	194,886	11,702	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	113,569		371,892	25,777	53,353	2,129	
16A		10/01/03 - 06/30/04	338,625		1,275,661	116,707	194,886	11,702	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				1,800	9,626		
29A		10/01/03 - 06/30/04			23,936	3,518	41,263		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				2,093	10,924		
30A		10/01/03 - 06/30/04			27,841	4,092	48,829		
31	Healthy Families Published Charges	07/01/03 - 09/30/03				1,712	8,934		
31A		10/01/03 - 06/30/04			22,768	3,347	38,297		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				1,712	8,934		
32A		10/01/03 - 06/30/04			22,768	3,347	38,297		
33	Non-Medi-Cal Costs		25,578	172,834	128,317	26,863	28,439	183	67

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

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	NR	NR	NR	NR	NR	CR
			AC	AD	AE	AF	AG	AH	AI
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			53	54	57	60	61	62	62
1	Allocation Percentage		2.45%	1.54%	0.17%	1.45%	4.28%	8.26%	0.15%
2	Total Units		206,588	126,418	14,695	60,291	173,168	334,188	6,210
3	Gross Cost		419,157	262,448	29,815	248,458	731,310	1,410,086	26,203
4	Cost per Unit		2.03	2.08	2.03	4.12	4.22	4.22	4.22
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37	4.37	4.37
6	Published Charge per Unit		1.93	1.93	1.93	3.92	3.92	3.92	3.92
7	Negotiated Rate / Cost per Unit		1.93	1.93	1.93	3.92	3.92	3.92	3.92
8	Medi-Cal Units	07/01/03 - 09/30/03	38,747	3,847	201	13,892	15,678	66,521	1,857
8A		10/01/03 - 06/30/04	149,990	60,980	12,710	38,036	79,152	219,075	4,270
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					760	5,865	
11A		10/01/03 - 06/30/04	4,227	5,502		335	2,444	20,258	
12	Non-Medi-Cal Units		13,624	56,069	1,784	8,028	75,134	22,469	83
13	Medi-Cal Costs	07/01/03 - 09/30/03	78,616	7,986	408	57,249	66,210	280,681	7,836
13A		10/01/03 - 06/30/04	304,322	126,596	25,788	156,746	334,269	924,373	18,017
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	91,443	9,079	474	60,708	68,513	290,697	8,115
14A		10/01/03 - 06/30/04	353,976	143,913	29,998	166,217	345,894	957,358	18,660
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	74,782	7,425	388	54,457	61,458	260,762	7,279
15A		10/01/03 - 06/30/04	289,481	117,691	24,530	149,101	310,276	858,774	16,738
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	74,782	7,425	388	54,457	61,458	260,762	7,279
16A		10/01/03 - 06/30/04	289,481	117,691	24,530	149,101	310,276	858,774	16,738
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03					3,210	24,747	
29A		10/01/03 - 06/30/04	8,576	11,422		1,381	10,321	85,477	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					3,321	25,630	
30A		10/01/03 - 06/30/04	9,976	12,985		1,464	10,680	88,527	
31	Healthy Families Published Charges	07/01/03 - 09/30/03					2,979	22,991	
31A		10/01/03 - 06/30/04	8,158	10,619		1,313	9,580	79,411	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					2,979	22,991	
32A		10/01/03 - 06/30/04	8,158	10,619		1,313	9,580	79,411	
33	Non-Medi-Cal Costs		27,842	118,443	3,820	33,083	317,300	94,807	350

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

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	NR	NR	NR	NR	CR	NR
			AJ	AK	AL	AM	AN	AO	AP
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			62	67	75	76	77	77	77
1	Allocation Percentage		0.18%	0.09%	0.74%	0.06%	1.29%	0.06%	0.00%
2	Total Units		6,525	3,531	37,434	3,157	83,304	3,118	83
3	Gross Cost		27,532	14,547	127,111	10,720	220,283	10,850	289
4	Cost per Unit		4.22	4.12	3.40	3.40	3.48	3.48	3.48
5	SMA per Unit		4.37	4.37	3.52	3.52	3.52	3.52	3.52
6	Published Charge per Unit		3.92	3.92	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
8	Medi-Cal Units	07/01/03 - 09/30/03		225	13,371	50	14,747	1,444	
8A		10/01/03 - 06/30/04		2,811	22,082	1,316	38,498	1,544	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					596		
11A		10/01/03 - 06/30/04		480	193		3,103		
12	Non-Medi-Cal Units		6,525	15	1,788	1,791	6,360	130	83
13	Medi-Cal Costs	07/01/03 - 09/30/03		927	46,403	170	51,316	5,025	
13A		10/01/03 - 06/30/04		11,581	74,982	4,469	133,957	5,373	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		983	47,068	178	51,909	5,083	
14A		10/01/03 - 06/30/04		12,284	77,729	4,832	135,506	5,435	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		882	43,188	162	47,633	4,664	
15A		10/01/03 - 06/30/04		11,019	71,325	4,251	124,342	4,987	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		882	43,188	162	47,633	4,664	
16A		10/01/03 - 06/30/04		11,019	71,325	4,251	124,342	4,987	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03					2,081		
29A		10/01/03 - 06/30/04		1,978	855		10,798		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					2,105		
30A		10/01/03 - 06/30/04		2,098	879		10,923		
31	Healthy Families Published Charges	07/01/03 - 09/30/03					1,932		
31A		10/01/03 - 06/30/04		1,882	823		10,023		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					1,932		
32A		10/01/03 - 06/30/04		1,882	823		10,023		
33	Non-Medi-Cal Costs		27,532	62	6,071	6,082	22,131	452	289

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR				
Legal Entity: ChildNet Youth & Family Services			A	B	C	D	E	F	G
Legal Entity Number: 00783			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98	99				
1	Allocation Percentage		100.00%	98.62%	1.38%				
2	Total Units			11,406	160				
3	Gross Cost		1,229,151	1,212,147	17,004				
4	Cost per Unit			106.27	106.27				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			118.94	118.94				
7	Negotiated Rate / Cost per Unit			105.00	105.00				
8	Medi-Cal Units	07/01/03 - 09/30/03		3,485	62				
8A		10/01/03 - 06/30/04		7,941	98				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03	374,824	368,235	6,589				
13A		10/01/03 - 06/30/04	854,327	843,912	10,415				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	419,501	412,127	7,374				
14A		10/01/03 - 06/30/04	956,159	944,503	11,656				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	419,501	412,127	7,374				
15A		10/01/03 - 06/30/04	956,159	944,503	11,656				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	370,335	363,825	6,510				
16A		10/01/03 - 06/30/04	844,095	833,805	10,290				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)	(0)					

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (05/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: ChildNet Youth & Family Services			A	B	C	D	E	F	G
Legal Entity Number: 00783			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	17	41
1	Allocation Percentage		100.00%	0.25%	10.47%	8.40%	0.15%	0.01%	0.92%
2	Total Units			9,323	395,715	248,140	4,345	306	26,965
3	Gross Cost		6,179,773	15,244	647,035	519,025	9,162	645	56,860
4	Cost per Unit			1.64	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	Medi-Cal Units	07/01/03 - 09/30/03		4,007	101,823	52,122	1,135		5,207
8A		10/01/03 - 06/30/04		4,969	290,617	192,829	3,029		18,033
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			347	3,275	1,389	181	306	3,725
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,310,205	6,552	166,491	109,907	2,393		10,980
13A		10/01/03 - 06/30/04	4,828,311	8,125	475,189	406,189	6,387		38,025
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,466,378	7,333	186,338	123,008	2,679		12,289
14A		10/01/03 - 06/30/04	5,403,823	9,093	531,829	454,804	7,148		42,558
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,466,376	7,333	186,338	123,008	2,679		12,289
15A		10/01/03 - 06/30/04	5,403,823	9,093	531,829	454,804	7,148		42,558
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,300,400	6,531	165,971	108,935	2,372		10,883
16A		10/01/03 - 06/30/04	4,790,735	8,099	473,706	402,595	6,331		37,689
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		41,257	567	5,355	2,929	382	645	7,855

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	
Legal Entity: ChildNet Youth & Family Services			H	I	J	K	L	M	N
Legal Entity Number: 00783			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			42	47	52	54	61	62	
1	Allocation Percentage		68.19%	0.09%	1.42%	0.02%	0.06%	10.02%	
2	Total Units		1,998,418	2,737	41,745	580	907	158,609	
3	Gross Cost		4,213,979	5,771	88,028	1,181	3,541	619,303	
4	Cost per Unit		2.11	2.11	2.11	2.11	3.90	3.90	
5	SMA per Unit		2.36	2.36	2.36	2.36	4.37	4.37	
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	07/01/03 - 09/30/03	391,047		16,852		179	39,741	
8A		10/01/03 - 06/30/04	1,599,800		25,893	580	717	118,421	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		7,571	2,737			11	447	
13	Medi-Cal Costs	07/01/03 - 09/30/03	824,584		33,428		899	155,172	
13A		10/01/03 - 06/30/04	3,373,430		54,599	1,181	2,800	482,386	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	922,871		37,411		782	173,668	
14A		10/01/03 - 06/30/04	3,775,528		61,107	1,322	3,133	517,500	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	922,871		37,411		782	173,668	
15A		10/01/03 - 06/30/04	3,775,528		61,107	1,322	3,133	517,500	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	817,288		33,131		898	154,592	
16A		10/01/03 - 06/30/04	3,343,582		54,116	1,170	2,789	460,658	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		15,965	5,771	(0)		43	1,745	

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Children's Bureau
Legal Entity Number: 00868
Mode: 15 - Outpatient (Program 1)

			A	B	C	D	E	F	G
				NR	NR	NR	NR	NR	NR
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	08	10	14	42
1	Allocation Percentage		100.00%	0.00%	2.57%	0.35%	9.26%	0.79%	76.22%
2	Total Units			93	99,623	13,676	275,780	23,676	2,270,821
3	Gross Cost		6,347,486	152	162,848	22,355	587,844	50,450	4,838,342
4	Cost per Unit			1.63	1.63	1.63	2.13	2.13	2.13
5	SMA per Unit			1.63	1.63	1.63	2.36	2.36	2.36
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	07/01/03 - 09/30/03		93	18,673	937	78,415	4,809	538,584
8A		10/01/03 - 06/30/04			78,008	2,390	190,375	5,368	1,684,952
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				2,944	10,349	6,990	13,499	47,085
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,501,349	152	30,529	1,532	167,090	10,247	1,147,639
13A		10/01/03 - 06/30/04	4,555,401		127,510	3,907	405,660	11,438	3,590,372
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,676,316	170	34,172	1,715	185,059	11,349	1,271,058
14A		10/01/03 - 06/30/04	5,099,896		142,751	4,374	449,285	12,668	3,976,457
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,543,029	156	31,371	1,574	171,729	10,532	1,179,499
15A		10/01/03 - 06/30/04	4,681,864		131,050	4,015	416,921	11,756	3,690,045
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,543,029	156	31,371	1,574	171,729	10,532	1,179,499
16A		10/01/03 - 06/30/04	4,681,864		131,050	4,015	416,921	11,756	3,690,045
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		290,735		4,812	16,917	14,895	28,764	100,331

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Children's Bureau
Legal Entity Number: 00688
Mode: 15 - Outpatient (Program 1)

			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
			45	52	53	58	60	62	77
1	Allocation Percentage		3.24%	3.78%	0.08%	1.03%	0.16%	2.51%	0.01%
2	Total Units		96,429	112,602	2,529	30,561	3,395	54,996	207
3	Gross Cost		205,475	239,937	5,389	65,121	9,844	159,481	469
4	Cost per Unit		2.13	2.13	2.13	2.13	2.90	2.90	2.27
5	SMA per Unit		2.36	2.36	2.36	2.36	4.37	4.37	3.62
6	Published Charge per Unit		2.19	2.19	2.19	2.19	2.98	2.98	2.33
7	Negotiated Rate / Cost per Unit		2.19	2.19	2.19	2.19	2.98	2.98	2.33
8	Medi-Cal Units	07/01/03 - 09/30/03	20,138	31,919	188		505	10,821	
8A		10/01/03 - 06/30/04	23,421	78,158	1,320	30,561	2,065	43,345	207
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		52,870	2,527	1,021		825	830	
13	Medi-Cal Costs	07/01/03 - 09/30/03	42,611	68,014	401		1,464	31,376	
13A		10/01/03 - 06/30/04	49,907	166,538	2,813	65,121	5,987	125,678	469
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	47,526	75,329	444		2,207	47,288	
14A		10/01/03 - 06/30/04	56,274	184,448	3,115	72,124	9,024	189,418	729
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	44,102	69,903	412		1,505	32,247	
15A		10/01/03 - 06/30/04	51,292	171,182	2,891	66,929	6,154	129,188	482
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	44,102	69,903	412		1,505	32,247	
16A		10/01/03 - 06/30/04	51,292	171,182	2,891	66,929	6,154	129,188	482
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		112,658	5,385	2,178	(0)	2,392	2,407	0

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

NR

	Legal Entity: Childrens Hospital of Los Angeles		A	B	C	D	E	F	G
	Legal Entity Number: 00179		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 10 - Day Services			98					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			1,422					
3	Gross Cost		251,787	251,787					
4	Cost per Unit			177.07					
5	SMA per Unit			118.94					
6	Published Charge per Unit			115.25					
7	Negotiated Rate / Cost per Unit			116.14					
8	Medi-Cal Units	07/01/03 - 09/30/03		345					
8A		10/01/03 - 06/30/04		1,038					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			41					
13	Medi-Cal Costs	07/01/03 - 09/30/03	61,087	61,087					
13A		10/01/03 - 06/30/04	183,439	183,439					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	41,034	41,034					
14A		10/01/03 - 06/30/04	123,222	123,222					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	39,761	39,761					
15A		10/01/03 - 06/30/04	119,399	119,399					
18	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	39,723	39,723					
18A		10/01/03 - 06/30/04	119,285	119,285					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		7,260	7,260					

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Childrens Hospital of Los Angeles			A	B	C	D	E	F	G
Legal Entity Number: 00179			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	31	33
1	Allocation Percentage		100.00%	0.11%	8.00%	5.48%	0.35%	0.00%	0.10%
2	Total Units			4,483	315,727	167,707	10,714	40	2,930
3	Gross Cost		10,736,119	12,202	859,393	588,021	37,566	140	10,273
4	Cost per Unit			2.72	2.72	3.51	3.51	3.51	3.51
5	SMA per Unit			1.83	1.83	2.36	2.36	2.36	2.36
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	07/01/03 - 09/30/03		1,062	59,476	33,948	2,522	10	692
8A		10/01/03 - 06/30/04		3,103	168,226	98,789	7,372	27	2,022
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		34	2,368	1,258	80		22
11A		10/01/03 - 06/30/04		100	7,104	3,773	241	1	66
12	Non-Medi-Cal Units			184	78,553	29,939	499	2	128
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,095,042	2,891	161,891	119,030	8,843	35	2,426
13A		10/01/03 - 06/30/04	5,978,814	8,446	457,902	348,378	25,848	95	7,090
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,409,722	1,943	108,841	80,117	5,952	24	1,633
14A		10/01/03 - 06/30/04	4,023,039	5,578	307,854	233,142	17,398	64	4,772
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,382,342	1,880	105,273	77,401	5,750	23	1,578
15A		10/01/03 - 06/30/04	3,887,840	5,492	297,760	225,239	16,808	62	4,810
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,382,342	1,880	105,273	77,401	5,750	23	1,578
16A		10/01/03 - 06/30/04	3,887,840	5,492	297,760	225,239	16,808	62	4,810
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	80,526	93	6,448	4,411	280		77
29A		10/01/03 - 06/30/04	241,554	272	19,337	13,229	845	4	231
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	54,186	62	4,333	2,969	189		52
30A		10/01/03 - 06/30/04	162,540	183	13,000	8,904	569	2	156
31	Healthy Families Published Charges	07/01/03 - 09/30/03	52,384	60	4,191	2,868	182		50
31A		10/01/03 - 06/30/04	157,075	177	12,574	8,602	549	2	150
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	52,384	60	4,191	2,868	182		50
32A		10/01/03 - 06/30/04	157,075	177	12,574	8,602	549	2	150
33	Non-Medi-Cal Costs		2,340,183	501	213,817	104,973	1,750	7	449

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Childrens Hospital of Los Angeles			H	I	J	K	L	M	N
Legal Entity Number: 00179			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			34	41	42	52	54	61	62
1	Allocation Percentage		4.74%	2.42%	60.76%	7.70%	0.12%	0.44%	9.78%
2	Total Units		145,196	74,124	1,860,415	235,753	3,798	7,181	161,380
3	Gross Cost		509,092	259,896	6,523,059	826,606	13,317	46,712	1,049,841
4	Cost per Unit		3.51	3.51	3.51	3.51	3.51	6.50	6.50
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	07/01/03 - 09/30/03	29,285	17,529	355,415	45,448	898	1,702	33,212
8A		10/01/03 - 06/30/04	85,210	51,237	1,005,924	130,359	2,623	4,974	96,696
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	1,089	556	13,953	1,768	29	54	1,211
11A		10/01/03 - 06/30/04	3,267	1,668	41,859	5,305	85	161	3,631
12	Non-Medi-Cal Units		28,345	3,134	443,264	52,678	163	290	26,640
13	Medi-Cal Costs	07/01/03 - 09/30/03	102,680	61,461	1,246,170	159,352	3,149	11,072	216,044
13A		10/01/03 - 06/30/04	298,767	179,549	3,627,010	457,070	9,197	32,358	629,007
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	69,113	41,368	838,779	107,257	2,119	7,438	145,136
14A		10/01/03 - 06/30/04	201,096	120,919	2,373,981	307,847	6,190	21,738	422,562
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	66,770	39,966	810,348	103,621	2,047	7,199	140,487
16A		10/01/03 - 06/30/04	194,279	116,820	2,293,507	297,219	5,980	21,040	409,024
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	66,770	39,966	810,348	103,621	2,047	7,199	140,487
16A		10/01/03 - 06/30/04	194,279	116,820	2,293,507	297,219	5,980	21,040	409,024
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	3,818	1,949	48,923	6,189	102	351	7,878
29A		10/01/03 - 06/30/04	11,455	5,848	146,768	18,601	298	1,047	23,620
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	2,570	1,312	32,929	4,172	68	236	5,292
30A		10/01/03 - 06/30/04	7,710	3,936	98,787	12,520	201	704	15,867
31	Healthy Families Published Charges	07/01/03 - 09/30/03	2,483	1,266	31,813	4,031	66	228	5,123
31A		10/01/03 - 06/30/04	7,449	3,803	95,439	12,095	194	681	15,359
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	2,483	1,266	31,813	4,031	66	228	5,123
32A		10/01/03 - 06/30/04	7,449	3,803	95,439	12,095	194	681	15,359
33	Non-Medi-Cal Costs		92,372	10,989	1,554,189	185,385	572	1,886	173,293

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 3

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Children's Institute International
Legal Entity Number: 00591
Mode: 15 - Outpatient (Program 1)

				CR	CR	CR	CR	CR	CR
			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%	0.03%	4.26%	0.18%	12.97%	0.21%	0.51%
2	Total Units			1,270	181,545	7,591	428,503	8,858	16,735
3	Gross Cost		7,430,919	2,218	316,703	13,242	964,012	15,429	37,849
4	Cost per Unit			1.74	1.74	1.74	2.25	2.25	2.25
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								
8	Medi-Cal Units	07/01/03 - 09/30/03		307	45,801	450	96,925	1,193	780
8A		10/01/03 - 06/30/04		476	130,181	2,561	297,156	1,971	10,799
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			1,067	24	6,702		
11A		10/01/03 - 06/30/04			2,387	211	22,309		240
12	Non-Medi-Cal Units			487	2,129	4,345	5,411	3,894	4,906
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,729,074	536	79,899	785	216,054	2,884	1,777
13A		10/01/03 - 06/30/04	5,145,278	830	227,064	4,468	668,518	4,434	24,295
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,813,832	562	83,816	824	228,743	2,815	1,864
14A		10/01/03 - 06/30/04	5,397,498	871	238,195	4,687	701,288	4,652	25,486
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,813,832	562	83,816	824	228,743	2,815	1,864
15A		10/01/03 - 06/30/04	5,397,498	871	238,195	4,687	701,288	4,652	25,486
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	68,385		1,861	42	15,078		
29A		10/01/03 - 06/30/04	204,192		4,164	388	50,189		540
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	71,737		1,953	44	15,817		
30A		10/01/03 - 06/30/04	214,201		4,368	386	52,849		566
31	Healthy Families Published Charges	07/01/03 - 09/30/03	71,737		1,953	44	15,817		
31A		10/01/03 - 06/30/04	214,201		4,368	386	52,849		566
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		283,991	650	3,714	7,580	12,173	8,310	11,037

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County: Los Angeles
County Code: 19

Legal Entity: Children's Institute International
Legal Entity Number: 00591
Mode: 15 - Outpatient (Program 1)

			CR	CR	CR	CR	CR	CR	CR
			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			31	34	37	41	42	47	52
1	Allocation Percentage		0.00%	7.17%	0.00%	0.48%	59.37%	3.18%	5.00%
2	Total Units		45	236,820	60	15,995	1,961,048	104,419	165,258
3	Gross Cost		101	532,779	135	35,984	4,411,808	234,913	371,780
4	Cost per Unit		2.25	2.25	2.25	2.25	2.25	2.25	2.25
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
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								
8	Medi-Cal Units	07/01/03 - 09/30/03		120,249		2,059	418,228	8,497	28,254
8A		10/01/03 - 06/30/04		116,104		1,945	1,435,251	47,194	132,857
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	45				20,845	611	83
11A		10/01/03 - 06/30/04					53,391	2,714	3,334
12	Non-Medi-Cal Units			487	60	11,991	33,533	45,403	728
13	Medi-Cal Costs	07/01/03 - 09/30/03		270,527		4,632	940,896	19,116	63,564
13A		10/01/03 - 06/30/04		261,201		4,376	3,228,912	106,173	298,891
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		283,788		4,859	987,018	20,053	66,679
14A		10/01/03 - 06/30/04		274,005		4,590	3,387,192	111,378	313,543
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		283,788		4,859	987,018	20,053	66,679
15A		10/01/03 - 06/30/04		274,005		4,590	3,387,192	111,378	313,543
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	101				48,445	1,375	187
29A		10/01/03 - 06/30/04					120,115	5,106	7,501
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	106				48,722	1,442	196
30A		10/01/03 - 06/30/04					126,003	6,405	7,868
31	Healthy Families Published Charges	07/01/03 - 09/30/03	106				48,722	1,442	196
31A		10/01/03 - 06/30/04					126,003	6,405	7,868
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs			1,051	135	28,976	75,440	102,144	1,636

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 3 OF 3

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR		
Legal Entity: Children's Institute International			O	P	Q	R	S	T	U
Legal Entity Number: 00591			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			54	57	81	82	87		
1	Allocation Percentage		0.02%	0.33%	0.10%	6.03%	0.17%		
2	Total Units		809	11,048	1,750	107,810	2,970		
3	Gross Cost		1,370	24,855	7,290	448,281	12,372		
4	Cost per Unit		2.25	2.25	4.17	4.17	4.17		
5	SMA per Unit		2.36	2.36	4.37	4.37	4.37		
6	Published Charge per Unit		2.36	2.36	4.37	4.37	4.37		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		388	680	29,237	265		
8A		10/01/03 - 06/30/04	66	2,148		72,778	1,910		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		178		695			
11A		10/01/03 - 06/30/04		3,798		1,600			
12	Non-Medi-Cal Units		543	4,536	1,070	3,300	785		
13	Medi-Cal Costs	07/01/03 - 09/30/03		873	2,833	121,795	1,104		
13A		10/01/03 - 06/30/04	148	4,832		303,178	7,957		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		916	2,972	127,766	1,158		
14A		10/01/03 - 06/30/04	156	5,069		318,040	8,347		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		916	2,972	127,766	1,158		
15A		10/01/03 - 06/30/04	156	5,069		318,040	8,347		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		400		2,695			
29A		10/01/03 - 06/30/04		8,544		8,885			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		420		3,037			
30A		10/01/03 - 06/30/04		8,983		6,992			
31	Healthy Families Published Charges	07/01/03 - 09/30/03		420		3,037			
31A		10/01/03 - 06/30/04		8,963		6,992			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,222	10,205	4,457	13,747	3,912		

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Community Counseling Service			A	B	C	D	E	F	G
Legal Entity Number: 00180			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	05	10	12	17
1	Allocation Percentage		100.00%	0.62%	13.26%	0.36%	7.91%	0.31%	0.92%
2	Total Units			25,607	543,669	14,860	257,448	10,096	30,090
3	Gross Cost		4,974,663	31,074	659,743	15,033	393,498	15,431	45,991
4	Cost per Unit			1.21	1.21	1.21	1.53	1.53	1.53
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.31	1.31	1.31	1.65	1.65	1.65
7	Negotiated Rate / Cost per Unit			1.31	1.31	1.31	1.65	1.65	1.65
8	Medi-Cal Units	07/01/03 - 09/30/03		6,266	104,475	3,765	49,773	2,883	4,939
8A		10/01/03 - 06/30/04		19,080	344,973	8,298	168,651	6,551	23,013
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			1,884		30		
9A		10/01/03 - 06/30/04			10,327		1,493		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			1,181	128	1,141		
11A		10/01/03 - 06/30/04		207	5,274	38	5,306	30	224
12	Non-Medi-Cal Units			34	75,755	2,613	13,054	632	1,914
13	Medi-Cal Costs	07/01/03 - 09/30/03	966,640	7,628	126,781	4,593	78,076	4,407	7,549
13A		10/01/03 - 06/30/04	3,240,983	23,154	416,625	10,070	285,288	10,013	35,174
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,527,717	11,503	191,189	6,927	117,464	8,804	11,858
14A		10/01/03 - 06/30/04	5,111,128	34,916	631,301	15,185	440,498	15,460	54,311
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,043,507	8,235	136,862	4,958	82,125	4,757	8,149
15A		10/01/03 - 06/30/04	3,498,707	24,995	451,915	10,870	307,974	10,809	37,971
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,043,507	8,235	136,862	4,958	82,125	4,757	8,149
16A		10/01/03 - 06/30/04	3,497,469	24,995	451,915	10,870	307,974	10,809	37,971
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	11,806		2,044		46		
17A		10/01/03 - 06/30/04	91,389		12,532		2,282		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	18,381		3,082		71		
18A		10/01/03 - 06/30/04	147,582		18,898		3,523		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	12,531		2,208		50		
19A		10/01/03 - 06/30/04	98,658		13,528		2,483		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	12,531		2,208		50		
20A		10/01/03 - 06/30/04	96,818		13,528		2,483		
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	22,960		1,433	155	1,744		
29A		10/01/03 - 06/30/04	85,348	251	8,400	44	8,110	46	342
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	35,805		2,161	234	2,693		
30A		10/01/03 - 06/30/04	102,790	379	9,651	66	12,522	71	529
31	Healthy Families Published Charges	07/01/03 - 09/30/03	24,786		1,547	166	1,883		
31A		10/01/03 - 06/30/04	70,543	271	6,909	47	8,755	50	370
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	24,786		1,547	166	1,883		
32A		10/01/03 - 06/30/04	70,543	271	6,909	47	8,755	50	370
33	Non-Medi-Cal Costs		575,757	41	91,929	3,171	19,952	968	2,925

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Community Counseling Service
Legal Entity Number: 00180
Mode: 15 - Outpatient (Program 1)

			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
			34	41	42	47	52	54	57
1	Allocation Percentage		0.08%	1.71%	54.04%	2.76%	9.92%	0.49%	0.34%
2	Total Units		2,458	55,758	1,758,827	89,935	322,890	15,990	11,202
3	Gross Cost		3,757	85,224	2,688,291	137,482	493,523	24,440	17,122
4	Cost per Unit		1.53	1.53	1.53	1.53	1.53	1.53	1.53
5	SMA per Unit		2.38	2.38	2.38	2.38	2.38	2.38	2.38
6	Published Charge per Unit		1.65	1.65	1.65	1.65	1.65	1.65	1.65
7	Negotiated Rate / Cost per Unit		1.65	1.65	1.65	1.65	1.65	1.65	1.65
8	Medi-Cal Units	07/01/03 - 09/30/03	573	13,672	347,258	17,961	58,438	2,083	1,284
8A		10/01/03 - 06/30/04	1,836	40,111	1,131,419	57,816	210,761	11,513	8,582
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			4,898		940		
9A		10/01/03 - 06/30/04	29		38,450		3,618		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			8,968	880	2,538		
11A		10/01/03 - 06/30/04		351	24,812	1,399	3,857	30	
12	Non-Medi-Cal Units		120	1,824	203,224	11,879	44,738	2,384	1,336
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,029	20,897	530,766	27,453	88,263	3,184	1,963
13A		10/01/03 - 06/30/04	2,501	61,308	1,729,325	88,369	322,139	17,597	13,117
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,588	32,266	819,524	42,388	133,194	4,918	3,030
14A		10/01/03 - 06/30/04	3,861	94,662	2,670,149	138,448	497,396	27,171	20,254
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,110	22,559	572,972	29,636	93,123	3,437	2,119
15A		10/01/03 - 06/30/04	2,699	66,183	1,866,841	95,396	347,756	18,996	14,160
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,110	22,559	572,972	29,636	93,123	3,437	2,119
16A		10/01/03 - 06/30/04	2,699	66,183	1,866,841	95,396	347,756	18,996	14,160
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03			7,181		1,437		
17A		10/01/03 - 06/30/04	44		58,789		5,530		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03			11,087		2,218		
18A		10/01/03 - 06/30/04	68		90,742		8,538		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03			7,752		1,551		
19A		10/01/03 - 06/30/04	48		63,443		5,970		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03			7,752		1,551		
20A		10/01/03 - 06/30/04	48		63,443		5,970		
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03			13,707	1,345	3,879		
29A		10/01/03 - 06/30/04		536	37,924	2,138	5,895	46	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03			21,164	2,077	5,990		
30A		10/01/03 - 06/30/04		828	58,556	3,302	9,103	71	
31	Healthy Families Published Charges	07/01/03 - 09/30/03			14,797	1,452	4,186		
31A		10/01/03 - 06/30/04		579	40,940	2,306	6,364	50	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03			14,797	1,452	4,188		
32A		10/01/03 - 06/30/04		579	40,940	2,308	6,364	50	
33	Non-Medi-Cal Costs		183	2,482	310,619	18,157	68,380	3,813	2,042

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Community Counseling Service
Legal Entity Number: 00180
Mode: 15 - Outpatient (Program 1)

			NR	NR	NR	CR			
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			61	62	67	77			
1	Allocation Percentage		0.12%	6.71%	0.08%	0.35%			
2	Total Units		2,950	162,935	2,010	7,595			
3	Gross Cost		6,039	333,561	4,115	17,378			
4	Cost per Unit		2.05	2.05	2.05	2.29			
5	SMA per Unit		4.37	4.37	4.37	3.52			
6	Published Charge per Unit		2.21	2.21	2.21	2.47			
7	Negotiated Rate / Cost per Unit		2.21	2.21	2.21	2.29			
8	Medi-Cal Units	07/01/03 - 09/30/03	375	32,737	130				
8A		10/01/03 - 06/30/04	2,575	97,867	1,520	6,803			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		440					
9A		10/01/03 - 06/30/04		5,730		219			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		340					
11A		10/01/03 - 06/30/04		1,570	195				
12	Non-Medi-Cal Units			24,251	165	573			
13	Medi-Cal Costs	07/01/03 - 09/30/03	768	67,019	288				
13A		10/01/03 - 06/30/04	5,272	200,354	3,112	15,566			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,639	143,081	568				
14A		10/01/03 - 06/30/04	11,253	427,679	6,842	23,947			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	829	72,349	287				
15A		10/01/03 - 06/30/04	5,691	216,288	3,359	16,803			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	829	72,349	287				
16A		10/01/03 - 06/30/04	5,691	216,288	3,359	15,566			
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03		901					
17A		10/01/03 - 06/30/04		11,730		501			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03		1,923					
18A		10/01/03 - 06/30/04		25,040		771			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03		972					
19A		10/01/03 - 06/30/04		12,663		541			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03		972					
20A		10/01/03 - 06/30/04		12,663		501			
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		686					
29A		10/01/03 - 06/30/04		3,214	399				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		1,488					
30A		10/01/03 - 06/30/04		6,861	852				
31	Healthy Families Published Charges	07/01/03 - 09/30/03		761					
31A		10/01/03 - 06/30/04		3,470	431				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03		761					
32A		10/01/03 - 06/30/04		3,470	431				
33	Non-Medi-Cal Costs			49,647	338	1,311			

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	CR	CR
Legal Entity: Community Counseling Service		A	B	C	D	E	F	G
Legal Entity Number: 00180		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			41	60	63	67	64	64
1	Allocation Percentage	100.00%	42.16%	15.65%	0.02%	0.05%	28.19%	13.92%
2	Total Units		4,048	650	1	2		
3	Gross Cost	195,117	82,271	30,533	47	94	55,002	27,170
4	Cost per Unit		20.32	46.97	46.97	46.97		
5	Non-Medi-Cal Units (Same as Line 2)		4,048	650	1	2		
6	Non-Medi-Cal Costs (Same as Line 3)	195,117	82,271	30,533	47	94	55,002	27,170

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

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

				NR	NR	NR	NR	NR	NR
			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	14
1	Allocation Percentage		100.00%	0.33%	2.08%	0.04%	13.76%	3.05%	0.98%
2	Total Units			7,490	47,337	1,015	252,206	55,635	17,584
3	Gross Cost		3,330,415	10,985	69,427	1,489	458,230	101,448	31,912
4	Cost per Unit			1.47	1.47	1.47	1.82	1.82	1.82
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.34	1.34	1.34	1.66	1.66	1.66
7	Negotiated Rate / Cost per Unit			1.34	1.34	1.34	1.66	1.66	1.66
8	Medi-Cal Units	07/01/03 - 09/30/03		1,280	14,152	45	58,214	5,275	3,290
8A		10/01/03 - 06/30/04		2,505	28,490	260	178,299	17,620	13,069
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			1,605		3,139		
11A		10/01/03 - 06/30/04			1,185		11,569		
12	Non-Medi-Cal Units			3,705	1,905	710	985	32,940	1,205
13	Medi-Cal Costs	07/01/03 - 09/30/03	648,482	1,877	20,756	66	105,768	9,584	5,978
13A		10/01/03 - 06/30/04	2,103,393	3,674	41,785	381	323,949	32,014	23,745
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	868,475	2,342	25,888	82	137,385	12,449	7,784
14A		10/01/03 - 06/30/04	2,799,049	4,584	52,137	476	420,786	41,583	30,843
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	592,486	1,715	18,964	60	96,635	8,757	5,461
15A		10/01/03 - 06/30/04	1,921,767	3,357	38,177	348	295,976	29,249	21,695
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	592,486	1,715	18,964	60	96,635	8,757	5,461
16A		10/01/03 - 06/30/04	1,921,767	3,357	38,177	348	295,976	29,249	21,695
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	36,143		2,354		5,703		
29A		10/01/03 - 06/30/04	110,083		1,738		21,020		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	48,445		2,937		7,408		
30A		10/01/03 - 06/30/04	147,813		2,169		27,303		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	33,022		2,151		5,211		
31A		10/01/03 - 06/30/04	100,578		1,588		19,205		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	33,022		2,151		5,211		
32A		10/01/03 - 06/30/04	100,578		1,588		19,205		
33	Non-Medi-Cal Costs		432,314	5,434	2,794	1,041	1,790	59,848	2,189

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

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

			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
			17	34	41	42	45	47	52
1	Allocation Percentage		0.46%	0.02%	10.14%	57.15%	4.17%	2.28%	0.67%
2	Total Units		8,515	330	185,870	1,047,556	76,385	41,840	12,347
3	Gross Cost		15,471	600	337,705	1,903,291	138,783	76,019	22,433
4	Cost per Unit		1.82	1.82	1.82	1.82	1.82	1.82	1.82
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		1.66	1.66	1.66	1.66	1.66	1.66	1.66
7	Negotiated Rate / Cost per Unit		1.66	1.66	1.66	1.66	1.66	1.66	1.66
8	Medi-Cal Units	07/01/03 - 09/30/03	620		16,410	220,980	14,700	3,505	2,687
8A		10/01/03 - 06/30/04	4,340	330	65,596	719,785	55,020	18,315	8,932
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				14,055			204
11A		10/01/03 - 06/30/04				44,181			524
12	Non-Medi-Cal Units		3,555		103,884	48,555	6,665	20,020	
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,126		29,815	401,498	26,706	6,368	4,882
13A		10/01/03 - 06/30/04	7,885	600	119,181	1,307,788	99,965	33,276	16,228
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,463		38,728	521,513	34,692	8,272	6,341
14A		10/01/03 - 06/30/04	10,242	779	154,807	1,698,893	129,847	43,223	21,080
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,029		27,241	366,827	24,402	5,818	4,460
15A		10/01/03 - 06/30/04	7,204	548	108,889	1,194,843	91,333	30,403	14,827
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,029		27,241	366,827	24,402	5,818	4,460
16A		10/01/03 - 06/30/04	7,204	548	108,889	1,194,843	91,333	30,403	14,827
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				25,536			371
29A		10/01/03 - 06/30/04				80,272			952
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				33,170			481
30A		10/01/03 - 06/30/04				104,267			1,237
31	Healthy Families Published Charges	07/01/03 - 09/30/03				23,331			339
31A		10/01/03 - 06/30/04				73,340			870
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				23,331			339
32A		10/01/03 - 06/30/04				73,340			870
33	Non-Medi-Cal Costs		6,459		188,709	88,219	12,110	36,374	0

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Community Family Guidance Center			O	P	Q	R	S	T	U
Legal Entity Number: 00181			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			53	54	60	61	62	67	77
1	Allocation Percentage		0.04%	0.48%	0.13%	0.72%	2.92%	0.07%	0.51%
2	Total Units		816	8,713	2,195	11,710	47,575	1,165	8,875
3	Gross Cost		1,483	15,831	4,483	23,967	97,373	2,384	17,096
4	Cost per Unit		1.82	1.82	2.05	2.05	2.05	2.05	1.93
5	SMA per Unit		2.36	2.36	4.37	4.37	4.37	4.37	3.52
6	Published Charge per Unit		1.66	1.66	1.87	1.87	1.87	1.87	1.76
7	Negotiated Rate / Cost per Unit		1.66	1.66	1.87	1.87	1.87	1.87	1.76
8	Medi-Cal Units	07/01/03 - 09/30/03		1,304	585	1,280	11,730		2,005
8A		10/01/03 - 06/30/04	786	2,720	1,580	5,155	29,805	785	5,305
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					740		345
11A		10/01/03 - 06/30/04					2,680		320
12	Non-Medi-Cal Units		30	4,689	30	5,275	2,620	400	900
13	Medi-Cal Costs	07/01/03 - 09/30/03		2,369	1,197	2,620	24,006		3,882
13A		10/01/03 - 06/30/04	1,428	4,942	3,234	10,551	61,003	1,586	10,219
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		3,077	2,556	5,594	51,260		7,058
14A		10/01/03 - 06/30/04	1,855	6,419	6,905	22,627	130,248	3,343	18,674
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		2,165	1,094	2,394	21,935		3,529
15A		10/01/03 - 06/30/04	1,305	4,515	2,955	9,640	55,735	1,431	9,337
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		2,165	1,094	2,394	21,935		3,529
16A		10/01/03 - 06/30/04	1,305	4,515	2,955	9,640	55,735	1,431	9,337
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03					1,515		665
29A		10/01/03 - 06/30/04					5,485		616
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					3,234		1,214
30A		10/01/03 - 06/30/04					11,712		1,126
31	Healthy Families Published Charges	07/01/03 - 09/30/03					1,384		607
31A		10/01/03 - 06/30/04					5,012		563
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					1,384		607
32A		10/01/03 - 06/30/04					5,012		563
33	Non-Medi-Cal Costs		55	8,519	61	10,797	5,362	819	1,734

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1968 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR				
Legal Entity: DEVEREUX FOUNDATION			A	B	C	D	E	F	G
Legal Entity Number: 00472			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98	99				
1	Allocation Percentage		100.00%	92.33%	7.67%				
2	Total Units			6,947	577				
3	Gross Cost		675,646	623,832	51,814				
4	Cost per Unit			89.80	89.80				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			118.94	118.94				
7	Negotiated Rate / Cost per Unit			99.07	99.07				
8	Medi-Cal Units	07/01/03 - 09/30/03		1,934	145				
8A		10/01/03 - 06/30/04		5,013	432				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03	186,692	173,671	13,021				
13A		10/01/03 - 06/30/04	488,954	450,161	38,793				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	247,276	230,030	17,246				
14A		10/01/03 - 06/30/04	647,628	596,246	51,382				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	247,276	230,030	17,246				
15A		10/01/03 - 06/30/04	647,628	596,246	51,382				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	205,967	191,601	14,365				
16A		10/01/03 - 06/30/04	539,436	496,638	42,798				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs								

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

	Legal Entity: DEVEREUX FOUNDATION Legal Entity Number: 00472 Mode: 15 - Outpatient (Program 1)		A	B	C	D	E	F	G
			Mode Total	NR Service Function	NR Service Function	CR Service Function	Service Function	Service Function	Service Function
				62	61	58			
1	Allocation Percentage		100.00%	20.06%	0.06%	79.88%			
2	Total Units			22,887	69	188,783			
3	Gross Cost		376,491	75,511	228	300,752			
4	Cost per Unit			3.30	3.30	1.78			
5	SMA per Unit			4.37	4.37	2.36			
6	Published Charge per Unit			4.37	4.37	2.36			
7	Negotiated Rate / Cost per Unit			3.54	3.54	1.78			
8	Medi-Cal Units	07/01/03 - 09/30/03		8,828		43,746			
8A		10/01/03 - 06/30/04		14,059	69	125,047			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03	107,072	29,126		77,946			
13A		10/01/03 - 06/30/04	269,419	46,385	228	222,806			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	141,819	38,578		103,241			
14A		10/01/03 - 06/30/04	356,850	61,438	302	295,111			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	141,819	38,578		103,241			
15A		10/01/03 - 06/30/04	356,850	61,438	302	295,111			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	109,187	31,251		77,946			
16A		10/01/03 - 06/30/04	272,820	49,769	244	222,806			
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)	(0)					

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Didi Hirsch Psychiatric Service
Legal Entity Number: 00183
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	CR Service Function	CR Service Function	Service Function	Service Function	Service Function	Service Function
				85	89				
1	Allocation Percentage		100.00%		100.00%				
2	Total Units				518				
3	Gross Cost		77,378		77,378				
4	Cost per Unit				149.38				
5	SMA per Unit			183.48	183.48				
6	Published Charge per Unit			196.00	196.00				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03			421				
8A		10/01/03 - 06/30/04			13				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04			8				
12	Non-Medi-Cal Units				76				
13	Medi-Cal Costs	07/01/03 - 09/30/03	62,889		62,889				
13A		10/01/03 - 06/30/04	1,942		1,942				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	77,237		77,237				
14A		10/01/03 - 06/30/04	2,385		2,385				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	82,516		82,516				
15A		10/01/03 - 06/30/04	2,548		2,548				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	1,195		1,195				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	1,488		1,488				
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	1,568		1,568				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		11,353		11,353				

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Didi Hirsch Psychiatric Service
Legal Entity Number: 00183
Mode: 15 - Outpatient (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	06	08	10	12
1	Allocation Percentage		100.00%	0.20%	10.01%	0.02%	0.22%	5.49%	0.24%
2	Total Units			18,070	915,510	2,061	20,044	382,376	18,519
3	Gross Cost		13,741,418	27,137	1,374,880	3,126	30,101	754,295	32,588
4	Cost per Unit			1.50	1.50	1.50	1.50	1.97	1.97
5	SMA per Unit			1.83	1.83	1.83	1.83	2.36	2.36
6	Published Charge per Unit			1.97	1.97	1.97	1.97	2.58	2.58
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		7,135	296,929	51	2,351	85,378	1,842
8A		10/01/03 - 06/30/04		1,819	285,454	1,697	9,217	237,595	5,551
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04			140,258			4,310	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04		845	14,425		3,452	21,588	718
12	Non-Medi-Cal Units			8,471	178,448	333	6,024	53,507	8,408
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,384,403	10,715	445,917	77	3,531	128,968	3,834
13A		10/01/03 - 06/30/04	6,743,394	2,732	428,685	2,549	13,842	488,892	10,950
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,889,250	13,057	543,380	93	4,302	154,292	4,347
14A		10/01/03 - 06/30/04	8,094,873	3,829	522,381	3,106	16,867	560,724	13,100
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,122,286	14,058	584,950	100	4,631	168,675	4,752
15A		10/01/03 - 06/30/04	8,827,775	3,583	562,344	3,343	18,157	612,995	14,322
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	5,350						
17A		10/01/03 - 06/30/04	1,238,586		210,631			8,502	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	8,473						
18A		10/01/03 - 06/30/04	1,491,859		256,668			10,172	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	7,008						
19A		10/01/03 - 06/30/04	1,621,955		276,304			11,120	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	500,035	969	21,683		5,164	42,582	1,416
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	599,728	1,180	26,398		6,317	50,943	1,694
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	654,531	1,271	28,417		6,800	55,692	1,852
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,889,651	12,721	267,984	500	7,545	105,551	16,586

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Didi Hirsch Psychiatric Service
Legal Entity Number: 00183
Mode: 15 - Outpatient (Program 1)

			CR	CR	CR	CR	CR	CR	CR
			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			14	17	33	34	39	41	42
1	Allocation Percentage		0.38%	0.04%	0.05%	1.09%	0.10%	3.02%	56.76%
2	Total Units		26,744	2,749	3,270	76,231	7,218	210,568	3,957,229
3	Gross Cost		52,757	5,423	6,450	150,378	14,235	415,055	7,800,189
4	Cost per Unit		1.97	1.97	1.97	1.97	1.97	1.97	1.97
5	SMA per Unit		2.38	2.38	2.38	2.38	2.38	2.38	2.38
6	Published Charge per Unit		2.58	2.58	2.58	2.58	2.58	2.58	2.58
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	7,447	279		18,840	126	28,171	588,828
8A		10/01/03 - 06/30/04	10,923	2,053		35,890	4,569	105,221	2,141,212
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							289
9A		10/01/03 - 06/30/04				2,059			292,202
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04	3,013		1,579	9,499	2,172	9,748	148,973
12	Non-Medi-Cal Units		5,361	417	1,891	11,943	349	67,430	785,727
13	Medi-Cal Costs	07/01/03 - 09/30/03	14,690	550		33,220	249	55,528	1,160,649
13A		10/01/03 - 06/30/04	21,547	4,050		70,799	9,013	207,403	4,220,594
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	17,575	658		39,742	297	66,484	1,389,629
14A		10/01/03 - 06/30/04	25,778	4,845		84,700	10,783	248,322	5,053,260
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	19,213	720		43,447	325	72,881	1,519,171
15A		10/01/03 - 06/30/04	28,181	5,297		82,596	11,788	271,470	5,524,327
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							570
17A		10/01/03 - 06/30/04				4,062			575,988
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							662
18A		10/01/03 - 06/30/04				4,859			689,597
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							748
19A		10/01/03 - 06/30/04				5,312			753,881
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	5,944		3,115	18,738	4,285	19,211	293,644
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	7,111		3,726	22,418	5,126	23,001	351,578
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	7,774		4,074	24,507	5,604	25,145	384,350
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		10,575	823	3,336	23,580	688	132,913	1,548,785

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Didi Hirsch Psychiatric Service			O	P	Q	R	S	T	U
Legal Entity Number: 00183			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			45	47	52	53	54	57	60
1	Allocation Percentage		2.09%	0.48%	5.09%	0.20%	0.59%	0.02%	0.17%
2	Total Units		145,396	33,503	354,495	13,756	40,873	1,238	8,482
3	Gross Cost		286,593	66,039	699,298	27,136	80,628	2,442	23,351
4	Cost per Unit		1.97	1.97	1.97	1.97	1.97	1.97	3.60
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit		2.58	2.58	2.58	2.58	2.58	2.58	4.72
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	29,422	2,039	76,684	2,913	1,808		1,547
8A		10/01/03 - 06/30/04	72,517	24,433	128,734	7,447	22,879	1,238	3,415
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			241				
9A		10/01/03 - 06/30/04			82,926				
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04	19,973		4,945	233			500
12	Non-Medi-Cal Units		23,484	7,031	62,985	3,163	16,186		1,020
13	Medi-Cal Costs	07/01/03 - 09/30/03	57,994	4,019	161,232	5,748	3,567		5,573
13A		10/01/03 - 06/30/04	142,940	46,161	250,002	14,690	45,132	2,442	12,303
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	69,436	4,812	180,927	6,875	4,267		6,780
14A		10/01/03 - 06/30/04	171,140	57,862	298,092	17,575	53,994	2,922	14,924
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	75,909	5,261	197,793	7,518	4,665		7,302
15A		10/01/03 - 06/30/04	187,094	63,037	326,974	19,213	59,028	3,194	16,119
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03			475				
17A		10/01/03 - 06/30/04			163,584				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03			569				
18A		10/01/03 - 06/30/04			195,705				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03			622				
19A		10/01/03 - 06/30/04			213,949				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	39,369		9,755	460			1,801
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	47,136		11,670	550			2,155
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	51,530		12,758	601			2,360
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		46,290	13,859	124,248	6,239	31,929		3,675

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Didi Hirsch Psychiatric Service
Legal Entity Number: 00183
Mode: 15 - Outpatient (Program 1)

			CR V Service Function 61	CR W Service Function 62	CR X Service Function 67	CR Y Service Function 75	CR Z Service Function 76	CR AA Service Function 77	AB Service Function
1	Allocation Percentage		0.28%	12.77%	0.02%	0.01%	0.00%	0.67%	
2	Total Units		10,568	487,163	644	305	210	31,897	
3	Gross Cost		38,072	1,755,005	2,320	881	807	92,438	
4	Cost per Unit		3.60	3.60	3.60	2.89	2.89	2.89	
5	SMA per Unit		4.37	4.37	4.37	3.52	3.52	3.52	
6	Published Charge per Unit		4.72	4.72	4.72	3.78	3.78	3.78	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	1,855	72,386	28			10,727	
8A		10/01/03 - 06/30/04	4,308	202,178	110	22		7,803	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		1,195					
9A		10/01/03 - 06/30/04		73,921				3,302	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04	142	8,713					
12	Non-Medi-Cal Units		4,283	128,770	506	283	210	10,165	
13	Medi-Cal Costs	07/01/03 - 09/30/03	6,683	280,771	101			30,990	
13A		10/01/03 - 06/30/04	15,520	728,348	396	64		22,543	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	8,106	316,327	122			37,759	
14A		10/01/03 - 06/30/04	18,825	883,518	481	77		27,467	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	8,756	341,662	132			40,548	
15A		10/01/03 - 06/30/04	20,334	954,280	519	83		29,495	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03		4,305					
17A		10/01/03 - 06/30/04		266,300				9,539	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03		5,222					
18A		10/01/03 - 06/30/04		323,035				11,623	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03		5,840					
19A		10/01/03 - 06/30/04		348,907				12,482	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	512	31,389					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	621	38,076					
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	670	41,125					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		15,358	463,894	1,823	817	607	29,366	

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Dubnoff Center
Legal Entity Number: 00184
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				NR 98	NR 99				
1	Allocation Percentage		100.00%	70.24%	29.76%				
2	Total Units			1,659	703				
3	Gross Cost		219,182	153,947	65,235				
4	Cost per Unit			92.80	92.80				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			107.38	107.38				
7	Negotiated Rate / Cost per Unit			107.38	107.38				
8	Medi-Cal Units	07/01/03 - 09/30/03		1,001	300				
8A		10/01/03 - 06/30/04		614	195				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			44	208				
13	Medi-Cal Costs	07/01/03 - 09/30/03	120,726	92,888	27,839				
13A		10/01/03 - 06/30/04	75,071	56,976	18,095				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	154,741	119,059	35,682				
14A		10/01/03 - 06/30/04	96,222	73,029	23,193				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	139,701	107,487	32,214				
15A		10/01/03 - 06/30/04	86,870	65,931	20,939				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	139,701	107,487	32,214				
16A		10/01/03 - 06/30/04	86,870	65,931	20,939				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		23,384	4,083	19,301				

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Dubnoff Center			A	B	C	D	E	F	G
Legal Entity Number: 00184			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				04	10	42	52	61	62
1	Allocation Percentage		100.00%	16.85%	5.11%	58.47%	8.27%	3.06%	10.23%
2	Total Units			158,381	37,463	413,880	60,846	12,055	40,255
3	Gross Cost		1,437,833	242,258	73,490	811,899	118,968	44,067	147,151
4	Cost per Unit			1.53	1.96	1.96	1.96	3.66	3.66
5	SMA per Unit			1.83	2.36	2.36	2.36	4.37	4.37
6	Published Charge per Unit			1.77	2.27	2.27	2.27	4.23	4.23
7	Negotiated Rate / Cost per Unit			1.77	2.27	2.27	2.27	4.23	4.23
8	Medi-Cal Units	07/01/03 - 09/30/03		25,905	6,087	47,358	3,770	1,725	12,405
8A		10/01/03 - 06/30/04		98,987	19,942	280,355	48,238	7,942	26,354
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			33,489	11,434	86,167	8,638	2,388	1,496
13	Medi-Cal Costs	07/01/03 - 09/30/03	203,513	39,624	11,941	92,901	7,396	6,306	45,346
13A		10/01/03 - 06/30/04	960,491	151,410	39,120	549,966	94,627	29,032	96,336
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	244,182	47,406	14,365	111,765	8,897	7,538	54,210
14A		10/01/03 - 06/30/04	1,153,582	181,146	47,083	661,638	113,842	34,707	115,167
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	235,500	45,852	13,817	107,503	8,558	7,297	52,473
15A		10/01/03 - 06/30/04	1,111,454	175,207	45,268	636,406	109,500	33,595	111,477
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	235,500	45,852	13,817	107,503	8,558	7,297	52,473
16A		10/01/03 - 06/30/04	1,111,454	175,207	45,268	636,406	109,500	33,595	111,477
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		273,829	51,224	22,430	169,032	16,945	8,729	5,469

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: El Centro de Amistad, Inc.
Legal Entity Number: 00185
Mode: 15 - Outpatient (Program 1)

				A	CR B	CR C	CR D	CR E	CR F	CR G
				Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
					03	04	10	12	33	34
1	Allocation Percentage			100.00%	0.50%	35.57%	10.97%	0.57%	0.02%	0.89%
2	Total Units				3,670	259,500	65,056	3,354	120	5,307
3	Gross Cost			1,296,595	6,522	461,171	142,247	7,334	262	11,804
4	Cost per Unit				1.78	1.78	2.19	2.19	2.18	2.19
5	SMA per Unit				1.83	1.83	2.36	2.36	2.36	2.36
8	Published Charge per Unit				1.11	1.11	1.12	1.12	1.12	1.12
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/03 - 09/30/03				46,514	11,099	30		4,539
8A		10/01/03 - 06/30/04			268	135,621	46,637			48
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03								
9A		10/01/03 - 06/30/04								
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03								
10A		10/01/03 - 06/30/04								
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03								
11A		10/01/03 - 06/30/04								
12	Non-Medi-Cal Units				3,402	77,465	5,322	3,324	120	720
13	Medi-Cal Costs	07/01/03 - 09/30/03		221,111		82,662	24,258	66		9,925
13A		10/01/03 - 06/30/04		749,654	476	240,841	106,343			105
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		233,900		85,121	26,194	71		10,712
14A		10/01/03 - 06/30/04		793,927	490	248,003	114,783			113
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		122,620		51,831	12,431	34		5,084
15A		10/01/03 - 06/30/04		412,451	297	150,428	54,473			54
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03								
16A		10/01/03 - 06/30/04								
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03								
17A		10/01/03 - 06/30/04								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03								
18A		10/01/03 - 06/30/04								
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03								
19A		10/01/03 - 06/30/04								
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03								
20A		10/01/03 - 06/30/04								
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03								
21A		10/01/03 - 06/30/04								
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03								
22A		10/01/03 - 06/30/04								
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03								
23A		10/01/03 - 06/30/04								
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03								
24A		10/01/03 - 06/30/04								
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04								
29	Healthy Families Costs	07/01/03 - 09/30/03								
29A		10/01/03 - 06/30/04								
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03								
30A		10/01/03 - 06/30/04								
31	Healthy Families Published Charges	07/01/03 - 09/30/03								
31A		10/01/03 - 06/30/04								
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03								
32A		10/01/03 - 06/30/04								
33	Non-Medi-Cal Costs			325,829	6,048	137,667	11,636	7,288	262	1,574

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: El Centro de Amistad, Inc.
Legal Entity Number: 00185
Mode: 15 - Outpatient (Program 1)

			CR H Service Function	CR I Service Function	CR J Service Function	CR K Service Function	CR L Service Function	M Service Function	N Service Function
			41	42	52	61	62		
1	Allocation Percentage		1.13%	43.51%	1.30%	0.15%	5.39%		
2	Total Units		6,721	258,007	7,704	435	15,997		
3	Gross Cost		14,896	584,124	16,845	1,899	69,892		
4	Cost per Unit		2.19	2.19	2.19	4.37	4.37		
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37		
6	Published Charge per Unit		1.12	1.12	1.12	2.38	2.38		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	180	40,577	3,097		1,901		
8A		10/01/03 - 06/30/04		181,556	3,478		9,386		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		6,541	55,872	1,131	435	4,701		
13	Medi-Cal Costs	07/01/03 - 09/30/03	394	88,720	8,772		8,305		
13A		10/01/03 - 06/30/04		363,241	7,600		41,047		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	425	96,782	7,309		8,307		
14A		10/01/03 - 06/30/04		381,277	8,203		41,058		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	202	45,446	3,469		4,524		
15A		10/01/03 - 06/30/04		180,945	3,893		22,360		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		14,302	122,162	2,473	1,899	20,539		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

					NR	NR				
Legal Entity: Enki Health & Research			A	B	C	D	E	F	G
Legal Entity Number: 00188			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85	89				
1	Allocation Percentage		100.00%	94.04%	5.96%				
2	Total Units			13,265	841				
3	Gross Cost		1,618,434	1,521,943	96,491				
4	Cost per Unit			114.73	114.73				
5	SMA per Unit			183.46	183.46				
6	Published Charge per Unit			125.00	125.00				
7	Negotiated Rate / Cost per Unit			111.51	111.51				
8	Medi-Cal Units	07/01/03 - 09/30/03		2,077	354				
8A		10/01/03 - 06/30/04		5,517	381				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		272					
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		295	53				
11A		10/01/03 - 06/30/04		1,007	28				
12	Non-Medi-Cal Units			4,097	25				
13	Medi-Cal Costs	07/01/03 - 09/30/03	278,918	238,302	40,616				
13A		10/01/03 - 06/30/04	676,700	632,986	43,714				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	445,991	381,046	64,945				
14A		10/01/03 - 06/30/04	1,082,047	1,012,149	69,898				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	303,875	259,625	44,250				
15A		10/01/03 - 06/30/04	737,250	689,625	47,625				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	271,081	231,606	39,475				
16A		10/01/03 - 06/30/04	657,686	615,201	42,485				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	31,208	31,208					
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	49,901	49,901					
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	34,000	34,000					
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	30,331	30,331					
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	39,927	33,846	6,081				
29A		10/01/03 - 06/30/04	118,749	115,537	3,213				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	63,844	54,121	9,723				
30A		10/01/03 - 06/30/04	189,881	184,744	5,137				
31	Healthy Families Published Charges	07/01/03 - 09/30/03	43,500	36,875	6,625				
31A		10/01/03 - 06/30/04	129,375	125,875	3,500				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	38,805	32,895	5,910				
32A		10/01/03 - 06/30/04	115,413	112,291	3,122				
33	Non-Medi-Cal Costs		472,932	470,064	2,868				

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Enki Health & Research			A	B	C	D	E	F	G
Legal Entity Number: 00188			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.14%	6.81%	0.07%	4.77%	0.34%	0.09%
2	Total Units			25,138	1,237,842	13,164	519,822	36,833	10,352
3	Gross Cost		18,511,730	25,606	1,260,888	13,409	882,502	62,531	17,575
4	Cost per Unit			1.02	1.02	1.02	1.70	1.70	1.70
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.15	1.15	1.15	1.85	1.85	1.85
7	Negotiated Rate / Cost per Unit			0.99	0.99	0.99	1.65	1.65	1.65
8	Medi-Cal Units	07/01/03 - 09/30/03		6,189	165,935	3,666	90,178	12,596	2,900
8A		10/01/03 - 06/30/04		12,410	754,138	6,227	288,053	14,521	5,030
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			294		281		
9A		10/01/03 - 06/30/04			5,587		1,017		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		20	4,872	315	7,441	95	210
11A		10/01/03 - 06/30/04		295	26,390	201	33,958	95	139
12	Non-Medi-Cal Units			6,244	280,426	2,755	98,894	9,526	2,073
13	Medi-Cal Costs	07/01/03 - 09/30/03	3,127,476	6,284	169,025	3,734	153,095	21,384	4,923
13A		10/01/03 - 06/30/04	9,425,497	12,641	788,181	6,343	489,028	24,852	8,539
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	4,405,913	11,289	303,681	6,709	212,820	29,727	6,844
14A		10/01/03 - 06/30/04	13,369,845	22,710	1,380,073	11,395	679,805	34,270	11,871
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,402,647	7,094	190,825	4,216	166,829	23,303	5,365
15A		10/01/03 - 06/30/04	10,257,712	14,272	867,259	7,161	532,898	26,864	9,306
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	3,039,602	6,107	164,276	3,629	148,794	20,783	4,785
16A		10/01/03 - 06/30/04	9,160,664	12,286	748,597	6,165	475,287	23,960	8,300
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	205,940		299		477		
17A		10/01/03 - 06/30/04	403,803		5,891		1,727		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	283,259		538		663		
18A		10/01/03 - 06/30/04	558,540		10,224		2,400		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	220,854		338		520		
19A		10/01/03 - 06/30/04	433,612		6,425		1,881		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	200,153		291		484		
20A		10/01/03 - 06/30/04	392,458		5,531		1,678		
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	165,027	20	4,963	321	12,633	161	357
29A		10/01/03 - 06/30/04	564,576	300	26,881	205	57,651	181	236
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	230,622	37	8,916	576	17,581	224	496
30A		10/01/03 - 06/30/04	794,277	540	48,294	368	60,141	224	328
31	Healthy Families Published Charges	07/01/03 - 09/30/03	179,418	23	5,603	362	13,766	176	389
31A		10/01/03 - 06/30/04	614,673	339	30,349	231	62,822	176	257
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	160,390	20	4,823	312	12,278	157	347
32A		10/01/03 - 06/30/04	548,713	292	26,126	199	58,031	157	229
33	Non-Medi-Cal Costs		4,619,410	6,360	285,648	2,808	167,892	16,172	3,519

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 3

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Enki Health & Research
Legal Entity Number: 00168
Mode: 15 - Outpatient (Program 1)

			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
			34	41	42	47	52	54	57
1	Allocation Percentage		0.08%	2.09%	55.54%	0.82%	4.28%	0.16%	0.03%
2	Total Units		9,204	228,157	6,058,543	67,076	466,559	17,622	3,359
3	Gross Cost		15,628	387,342	10,282,200	113,875	792,078	29,917	5,703
4	Cost per Unit		1.70	1.70	1.70	1.70	1.70	1.70	1.70
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		1.85	1.85	1.85	1.85	1.85	1.85	1.85
7	Negotiated Rate / Cost per Unit		1.65	1.65	1.65	1.65	1.65	1.65	1.65
8	Medi-Cal Units	07/01/03 - 09/30/03	2,849	72,101	1,078,858	19,826	91,967	2,909	1,359
8A		10/01/03 - 06/30/04	4,074	85,235	3,046,869	34,780	317,437	3,872	1,750
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			15,285		1,852		
9A		10/01/03 - 06/30/04			34,972		5,870		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	626	960	61,673	1,327	3,630		
11A		10/01/03 - 06/30/04	285	1,215	222,205	1,849	9,420		
12	Non-Medi-Cal Units		1,370	68,626	1,596,683	9,294	36,383	10,841	250
13	Medi-Cal Costs	07/01/03 - 09/30/03	4,837	122,406	1,831,575	33,659	156,182	4,939	2,307
13A		10/01/03 - 06/30/04	6,916	144,704	5,172,673	59,046	538,913	6,573	2,971
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	6,724	170,158	2,548,100	46,789	217,042	6,865	3,207
14A		10/01/03 - 06/30/04	9,815	201,155	7,190,811	82,081	749,151	9,138	4,130
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	5,271	133,387	1,995,884	36,678	170,139	5,382	2,514
15A		10/01/03 - 06/30/04	7,537	157,685	5,636,708	64,343	587,258	7,163	3,238
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	4,701	118,967	1,780,112	32,713	151,746	4,800	2,242
16A		10/01/03 - 06/30/04	6,722	140,638	5,027,334	57,387	523,771	6,389	2,888
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03			25,949		3,144		
17A		10/01/03 - 06/30/04			59,372		9,966		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03			36,073		4,371		
18A		10/01/03 - 06/30/04			82,534		13,853		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03			28,277		3,426		
19A		10/01/03 - 06/30/04			64,698		10,860		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03			25,220		3,056		
20A		10/01/03 - 06/30/04			57,704		9,686		
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	1,063	1,884	104,702	2,253	6,163		
29A		10/01/03 - 06/30/04	484	2,063	377,238	3,139	15,992		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	1,477	2,313	145,548	3,132	8,567		
30A		10/01/03 - 06/30/04	673	2,867	524,404	4,364	22,231		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	1,158	1,813	114,095	2,455	6,716		
31A		10/01/03 - 06/30/04	527	2,248	411,079	3,421	17,427		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	1,033	1,617	101,760	2,190	5,990		
32A		10/01/03 - 06/30/04	470	2,005	366,638	3,051	15,543		
33	Non-Medi-Cal Costs		2,326	116,506	2,710,691	15,778	81,767	18,405	424

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Enki Health & Research
Legal Entity Number: 00188
Mode: 15 - Outpatient (Program 1)

			NR	NR	NR	NR	NR		
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			61	62	67	76	77		
1	Allocation Percentage		0.45%	23.12%	0.06%	0.00%	1.34%		
2	Total Units		26,144	1,348,247	3,674	190	88,724		
3	Gross Cost		83,120	4,280,165	11,681	542	247,170		
4	Cost per Unit		3.18	3.18	3.18	2.85	2.85		
5	SMA per Unit		4.37	4.37	4.37	3.52	3.52		
6	Published Charge per Unit		3.40	3.40	3.40	3.05	3.05		
7	Negotiated Rate / Cost per Unit		3.09	3.09	3.09	2.77	2.77		
8	Medi-Cal Units	07/01/03 - 09/30/03	8,805	172,183	990	190	11,975		
8A		10/01/03 - 06/30/04	10,809	633,017	1,485		46,568		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		54,492			990		
9A		10/01/03 - 06/30/04		102,867					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	390	7,532	705		1,158		
11A		10/01/03 - 06/30/04	330	23,840	100		1,075		
12	Non-Medi-Cal Units		5,810	352,336	414		24,958		
13	Medi-Cal Costs	07/01/03 - 09/30/03	27,994	547,363	3,148	542	34,130		
13A		10/01/03 - 06/30/04	34,385	2,012,571	4,858		132,723		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	38,478	752,352	4,326	669	42,152		
14A		10/01/03 - 06/30/04	47,235	2,768,284	6,402		163,919		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	29,937	585,354	3,366	580	36,524		
15A		10/01/03 - 06/30/04	36,751	2,152,258	4,981		142,032		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	27,207	531,984	3,059	528	33,171		
16A		10/01/03 - 06/30/04	33,400	1,956,023	4,527		128,993		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03		173,248			2,822		
17A		10/01/03 - 06/30/04		327,048					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03		238,130			3,485		
18A		10/01/03 - 06/30/04		449,529					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03		185,273			3,020		
19A		10/01/03 - 06/30/04		349,748					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03		168,380			2,742		
20A		10/01/03 - 06/30/04		317,859					
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	1,240	23,947	2,241		3,300		
29A		10/01/03 - 06/30/04	1,049	75,795	318		3,064		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	1,704	32,915	3,081		4,076		
30A		10/01/03 - 06/30/04	1,442	104,181	437		3,784		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	1,326	25,609	2,397		3,532		
31A		10/01/03 - 06/30/04	1,122	81,056	340		3,279		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	1,205	23,274	2,178		3,208		
32A		10/01/03 - 06/30/04	1,020	73,666	309		2,978		
33	Non-Medi-Cal Costs		18,472	1,120,193	1,316		71,132		

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR				
Legal Entity: Five Acres Boys' & Girls' Aid Society of Los Angeles C			A	B	C	D	E	F	G
Legal Entity Number: 00847 Mode: 10 - Day Services			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				98	99				
1	Allocation Percentage		100.00%	99.60%	0.40%				
2	Total Units			24,832	99				
3	Gross Cost		2,672,953	2,662,253	10,700				
4	Cost per Unit			108.08	108.08				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			107.09	107.09				
7	Negotiated Rate / Cost per Unit			107.09	107.09				
8	Medi-Cal Units	07/01/03 - 09/30/03		6,214					
8A		10/01/03 - 06/30/04		18,418					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				99				
13	Medi-Cal Costs	07/01/03 - 09/30/03	671,616	671,616					
13A		10/01/03 - 06/30/04	1,990,837	1,990,837					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	739,093	739,093					
14A		10/01/03 - 06/30/04	2,190,837	2,190,837					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	665,457	665,457					
15A		10/01/03 - 06/30/04	1,972,384	1,972,384					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	665,457	665,457					
16A		10/01/03 - 06/30/04	1,972,384	1,972,384					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		10,700	(0)	10,700				

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1968 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Five Acres Boys' & Girls' Aid Society of Los Angeles C
Legal Entity Number: 00647
Mode: 15 - Outpatient (Program 1)

				NR	NR	NR	NR	NR	NR
			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	12	31	33	34
1	Allocation Percentage		100.00%	1.42%	4.63%	0.02%	0.07%	0.03%	0.84%
2	Total Units			42,138	106,872	447	1,643	660	19,350
3	Gross Cost		3,605,646	51,204	167,086	699	2,569	1,032	30,252
4	Cost per Unit			1.22	1.56	1.56	1.56	1.56	1.56
5	SMA per Unit			1.83	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit			1.57	2.02	2.02	2.02	2.02	2.02
7	Negotiated Rate / Cost per Unit			1.57	2.02	2.02	2.02	2.02	2.02
8	Medi-Cal Units	07/01/03 - 09/30/03		12,801	28,598		647		8,490
8A		10/01/03 - 06/30/04		29,337	78,274		996		10,860
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units					447		660	
13	Medi-Cal Costs	07/01/03 - 09/30/03	916,849	15,555	44,711		1,012		13,273
13A		10/01/03 - 06/30/04	2,679,360	35,649	122,375		1,557		16,979
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,538,813	23,428	67,491		1,527		20,036
14A		10/01/03 - 06/30/04	4,522,288	53,687	184,727		2,351		25,630
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,239,040	20,098	57,768		1,307		17,150
15A		10/01/03 - 06/30/04	3,629,667	46,059	158,113		2,012		21,937
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,239,040	20,098	57,768		1,307		17,150
16A		10/01/03 - 06/30/04	3,629,667	46,059	158,113		2,012		21,937
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		9,337	0	0	699		1,032	0

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Five Acres Boys' & Girls' Aid Society of Los Angeles C			H	I	J	K	L	M	N
Legal Entity Number: 00647			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			41	42	52	58	61	62	77
1	Allocation Percentage		0.11%	34.81%	0.25%	43.16%	0.10%	14.52%	0.04%
2	Total Units		2,563	802,815	5,678	995,354	2,238	325,612	626
3	Gross Cost		4,007	1,255,139	8,877	1,556,159	3,599	523,628	1,395
4	Cost per Unit		1.56	1.56	1.56	1.56	1.61	1.61	2.23
5	SMA per Unit		2.38	2.38	2.38	2.38	4.37	4.37	3.52
6	Published Charge per Unit		2.02	2.02	2.02	2.02	2.76	2.76	2.88
7	Negotiated Rate / Cost per Unit		2.02	2.02	2.02	2.02	2.76	2.76	2.88
8	Medi-Cal Units	07/01/03 - 09/30/03		178,635	1,527	275,884		79,602	626
8A		10/01/03 - 06/30/04		624,180	4,151	719,470		246,010	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		2,563				2,238		
13	Medi-Cal Costs	07/01/03 - 09/30/03		279,282	2,387	431,323		128,011	1,395
13A		10/01/03 - 06/30/04		975,857	6,490	1,124,836		395,617	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		421,579	3,604	651,086		347,861	2,204
14A		10/01/03 - 06/30/04		1,473,085	9,796	1,897,949		1,075,064	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		380,843	3,085	557,286		219,702	1,803
15A		10/01/03 - 06/30/04		1,280,844	8,385	1,453,329		678,988	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		380,843	3,085	557,286		219,702	1,803
16A		10/01/03 - 06/30/04		1,280,844	8,385	1,453,329		678,988	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		4,007				3,599	0	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Foothill Family Service			A	B	C	D	E	F	G
Legal Entity Number: 00724			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	31	33
1	Allocation Percentage		100.00%	0.01%	2.44%	20.06%	0.80%	0.06%	0.02%
2	Total Units			350	107,237	598,233	23,840	1,927	707
3	Gross Cost		4,985,288	398	121,808	999,935	39,982	3,232	1,186
4	Cost per Unit			1.14	1.14	1.68	1.68	1.68	1.68
5	SMA per Unit			1.83	1.83	2.38	2.38	2.38	2.38
6	Published Charge per Unit			1.70	1.70	2.51	2.51	2.51	2.51
7	Negotiated Rate / Cost per Unit			1.49	1.49	1.78	1.78	1.78	1.78
8	Medi-Cal Units	07/01/03 - 09/30/03		11	25,222	115,118	1,180	1,883	
8A		10/01/03 - 06/30/04			81,294	459,339	10,323	284	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			339	721	21,776	12,387		707
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,017,715	12	28,649	193,083	1,979	2,789	
13A		10/01/03 - 06/30/04	3,637,211		92,340	770,352	17,313	443	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,440,235	20	48,158	271,678	2,785	3,925	
14A		10/01/03 - 06/30/04	5,144,513		148,768	1,084,040	24,382	623	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,623,154	19	42,877	288,948	2,962	4,174	
15A		10/01/03 - 06/30/04	5,443,602		138,200	1,152,841	25,911	663	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,089,350	18	37,581	202,608	2,077	2,927	
16A		10/01/03 - 06/30/04	3,887,919		121,128	806,437	18,168	465	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		330,362	385	619	36,520	20,690	0	1,186

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Foothill Family Service
Legal Entity Number: 00724
Mode: 15 - Outpatient (Program 1)

			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
			34	41	42	52	54	61	62
1	Allocation Percentage		0.10%	3.98%	64.97%	3.48%	0.03%	0.56%	2.94%
2	Total Units		3,103	118,359	1,931,155	103,532	909	9,313	49,107
3	Gross Cost		5,204	198,498	3,236,717	173,632	1,524	27,763	146,339
4	Cost per Unit		1.68	1.68	1.68	1.68	1.68	2.98	2.98
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	4.37	4.37
6	Published Charge per Unit		2.51	2.51	2.51	2.51	2.51	4.46	4.46
7	Negotiated Rate / Cost per Unit		1.76	1.76	1.76	1.76	1.76	4.17	4.17
8	Medi-Cal Units	07/01/03 - 09/30/03		10,329	410,232	27,694		477	11,666
8A		10/01/03 - 06/30/04	3,103	43,417	1,442,789	73,991	909	2,205	35,218
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			64,613	78,134	1,847		8,631	2,223
13	Medi-Cal Costs	07/01/03 - 09/30/03		17,323	887,995	48,445		1,421	34,765
13A		10/01/03 - 06/30/04	5,204	72,814	2,419,684	124,089	1,524	6,571	104,950
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		24,378	968,148	65,358		2,084	50,980
14A		10/01/03 - 06/30/04	7,323	102,464	3,404,982	174,819	2,145	9,836	153,903
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		25,928	1,029,882	69,512		2,127	52,030
15A		10/01/03 - 06/30/04	7,789	108,977	3,621,400	185,717	2,282	9,834	157,072
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		18,179	722,008	48,741		1,989	48,647
16A		10/01/03 - 06/30/04	5,461	76,414	2,539,309	130,224	1,600	9,195	146,859
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs			108,382	131,038	3,098		19,760	6,825

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1968 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

NR

			O	P	Q	R	S	T	U
Legal Entity: Foothill Family Service			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00724									
Mode: 15 - Outpatient (Program 1)			77						
1	Allocation Percentage		0.54%						
2	Total Units		11,104						
3	Gross Cost		27,080						
4	Cost per Unit		2.44						
5	SMA per Unit		3.52						
6	Published Charge per Unit		3.65						
7	Negotiated Rate / Cost per Unit		3.41						
8	Medi-Cal Units	07/01/03 - 09/30/03	1,342						
8A		10/01/03 - 06/30/04	8,991						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		771						
13	Medi-Cal Costs	07/01/03 - 09/30/03	3,273						
13A		10/01/03 - 06/30/04	21,927						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	4,724						
14A		10/01/03 - 06/30/04	31,648						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	4,898						
15A		10/01/03 - 06/30/04	32,817						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	4,576						
16A		10/01/03 - 06/30/04	30,659						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,880						

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Gateways Hospital
Legal Entity Number: 00190
Mode: 15 - Outpatient (Program 1)

			A	B CR	C CR	D CR	E CR	F CR	G NR
			Mode Total	Service Function 04	Service Function 10	Service Function 42	Service Function 52	Service Function 62	Service Function 04
1	Allocation Percentage		100.00%	7.32%	0.18%	4.36%	0.44%	6.90%	8.94%
2	Total Units			129,747	2,167	53,445	5,380	44,831	158,432
3	Gross Cost		1,949,461	142,700	3,445	84,965	8,553	134,473	174,249
4	Cost per Unit			1.10	1.59	1.59	1.59	3.00	1.10
5	SMA per Unit			1.83	2.36	2.36	2.36	4.37	1.83
6	Published Charge per Unit			4.00	5.00	5.00	5.00	7.00	4.00
7	Negotiated Rate / Cost per Unit			1.10	1.59	1.59	1.59	3.00	1.10
8	Medi-Cal Units	07/01/03 - 09/30/03							24,831
8A		10/01/03 - 06/30/04							83,489
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							109
11A		10/01/03 - 06/30/04							2,781
12	Non-Medi-Cal Units			129,747	2,167	53,445	5,380	44,831	47,242
13	Medi-Cal Costs	07/01/03 - 09/30/03	288,221						27,310
13A		10/01/03 - 06/30/04	788,205						91,824
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	431,644						45,441
14A		10/01/03 - 06/30/04	1,154,652						152,785
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	885,935						99,324
15A		10/01/03 - 06/30/04	2,393,155						333,956
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	288,265						27,314
16A		10/01/03 - 06/30/04	768,321						91,838
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	8,323						120
29A		10/01/03 - 06/30/04	42,477						3,037
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	12,354						199
30A		10/01/03 - 06/30/04	53,518						5,053
31	Healthy Families Published Charges	07/01/03 - 09/30/03	25,566						436
31A		10/01/03 - 06/30/04	132,819						11,044
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	8,324						120
32A		10/01/03 - 06/30/04	42,484						3,037
33	Non-Medi-Cal Costs		842,234	142,700	3,445	84,965	8,553	134,473	51,958

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Gateways Hospital
Legal Entity Number: 00190
Mode: 15 - Outpatient (Program 1)

			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
			10	31	34	42	52	62	03
1	Allocation Percentage		3.43%	0.00%	0.25%	48.38%	9.77%	8.59%	0.08%
2	Total Units		42,007	26	3,052	593,289	119,762	55,840	1,472
3	Gross Cost		66,781	41	4,852	943,187	190,393	167,495	1,619
4	Cost per Unit		1.59	1.58	1.59	1.59	1.59	3.00	1.10
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	4.37	1.83
6	Published Charge per Unit		5.00	5.00	5.00	5.00	5.00	7.00	4.00
7	Negotiated Rate / Cost per Unit		1.59	1.59	1.59	1.59	1.59	3.00	1.10
8	Medi-Cal Units	07/01/03 - 09/30/03	10,251		1,330	108,094	16,107	13,840	204
8A		10/01/03 - 06/30/04	21,862		837	282,333	60,900	27,457	540
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	391			4,218	32	275	
11A		10/01/03 - 06/30/04	2,633			18,147	2,114	1,015	
12	Non-Medi-Cal Units		6,870	26	885	180,497	40,609	13,453	728
13	Medi-Cal Costs	07/01/03 - 09/30/03	18,297		2,114	171,843	25,606	40,914	224
13A		10/01/03 - 06/30/04	34,755		1,331	448,842	96,818	82,359	594
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	24,192		3,139	255,102	38,013	59,807	373
14A		10/01/03 - 06/30/04	51,594		1,975	668,308	143,724	119,987	988
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	51,255		8,650	540,470	80,535	95,480	818
15A		10/01/03 - 06/30/04	109,310		4,185	1,411,665	304,500	192,199	2,180
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	18,299		2,115	171,889	25,610	40,920	224
16A		10/01/03 - 06/30/04	34,761		1,331	448,909	96,831	82,371	594
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	622			6,706	51	825	
29A		10/01/03 - 06/30/04	4,188			28,849	3,361	3,045	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	923			9,954	76	1,202	
30A		10/01/03 - 06/30/04	6,214			42,627	4,989	4,436	
31	Healthy Families Published Charges	07/01/03 - 09/30/03	1,955			21,090	160	1,925	
31A		10/01/03 - 06/30/04	13,165			90,735	10,570	7,105	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	622			6,707	51	825	
32A		10/01/03 - 06/30/04	4,188			28,854	3,361	3,045	
33	Non-Medi-Cal Costs		10,922	41	1,407	286,947	64,559	40,353	801

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Gateways Hospital
Legal Entity Number: 00190
Mode: 15 - Outpatient (Program 1)

			NR	NR	NR	NR			
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			12	33	41	61			
1	Allocation Percentage		0.15%	0.16%	0.87%	0.20%			
2	Total Units		1,799	1,908	10,627	1,308			
3	Gross Cost		2,860	3,031	16,894	3,923			
4	Cost per Unit		1.59	1.59	1.59	3.00			
5	SMA per Unit		2.36	2.36	2.36	4.37			
6	Published Charge per Unit		5.00	5.00	5.00	7.00			
7	Negotiated Rate / Cost per Unit		1.59	1.59	1.59	3.00			
8	Medi-Cal Units	07/01/03 - 09/30/03	155		1,608	370			
8A		10/01/03 - 06/30/04	847	616	4,670	645			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		797	1,290	4,349	293			
13	Medi-Cal Costs	07/01/03 - 09/30/03	248		2,556	1,110			
13A		10/01/03 - 06/30/04	1,347	980	7,424	1,935			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	366		3,795	1,817			
14A		10/01/03 - 06/30/04	1,999	1,454	11,021	2,819			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	775		8,040	2,590			
15A		10/01/03 - 06/30/04	4,235	3,080	23,350	4,515			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	248		2,557	1,110			
16A		10/01/03 - 06/30/04	1,347	979	7,425	1,935			
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,267	2,051	8,914	879			

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR				
Legal Entity: Hamburger Home, Inc.			A	B	C	D	E	F	G
Legal Entity Number: 00174			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98	99				
1	Allocation Percentage		100.00%	99.36%	0.64%				
2	Total Units			11,922	77				
3	Gross Cost		1,158,513	1,151,078	7,434				
4	Cost per Unit			96.55	96.55				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			100.90	100.90				
7	Negotiated Rate / Cost per Unit			100.90	100.90				
8	Medi-Cal Units	07/01/03 - 09/30/03		3,236					
8A		10/01/03 - 06/30/04		8,515	78				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			171	1				
13	Medi-Cal Costs	07/01/03 - 09/30/03	312,438	312,438					
13A		10/01/03 - 06/30/04	829,488	822,130	7,338				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	384,890	384,890					
14A		10/01/03 - 06/30/04	1,021,814	1,012,774	9,039				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	326,512	326,512					
15A		10/01/03 - 06/30/04	886,832	859,164	7,868				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	326,512	326,512					
16A		10/01/03 - 06/30/04	886,832	859,164	7,868				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		18,807	18,510	97				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Hamburger Home, Inc.			A	B	C	D	E	F	G
Legal Entity Number: 00174			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	41	42
1	Allocation Percentage		100.00%	0.24%	7.74%	10.89%	0.11%	0.97%	63.06%
2	Total Units			7,209	229,693	244,854	2,465	21,760	1,418,813
3	Gross Cost		4,003,023	9,727	309,907	435,798	4,387	38,729	2,525,240
4	Cost per Unit			1.35	1.35	1.78	1.78	1.78	1.78
5	SMA per Unit			1.83	1.83	2.38	2.38	2.38	2.38
6	Published Charge per Unit			1.41	1.41	1.86	1.86	1.86	1.86
7	Negotiated Rate / Cost per Unit			1.41	1.41	1.86	1.86	1.88	1.86
8	Medi-Cal Units	07/01/03 - 09/30/03		5,024	87,147	71,218	1,195	12,675	350,475
8A		10/01/03 - 06/30/04		2,185	128,516	158,407	1,270	9,085	971,116
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			430	2,405			11,730
11A		10/01/03 - 06/30/04			1,020	4,004			23,435
12	Non-Medi-Cal Units				12,580	8,820			82,057
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,100,227	6,778	117,581	128,758	2,127	22,559	623,784
13A		10/01/03 - 06/30/04	2,858,041	2,948	173,397	281,637	2,260	16,170	1,728,417
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,482,963	9,194	159,479	168,074	2,820	29,913	827,121
14A		10/01/03 - 06/30/04	3,529,496	3,999	235,184	373,841	2,997	21,441	2,291,834
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,149,788	7,084	122,877	132,465	2,223	23,576	651,884
15A		10/01/03 - 06/30/04	2,777,775	3,081	181,208	294,637	2,362	16,898	1,806,276
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,149,788	7,084	122,877	132,465	2,223	23,576	651,884
16A		10/01/03 - 06/30/04	2,777,775	3,081	181,208	294,637	2,362	16,898	1,806,276
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	28,385		560	4,280			20,877
29A		10/01/03 - 06/30/04	53,236		1,376	7,128			41,710
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	34,978		787	5,676			27,683
30A		10/01/03 - 06/30/04	70,625		1,867	9,449			55,307
31	Healthy Families Published Charges	07/01/03 - 09/30/03	27,563		606	4,473			21,818
31A		10/01/03 - 06/30/04	55,634		1,438	7,447			43,589
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	27,563		606	4,473			21,818
32A		10/01/03 - 06/30/04	55,634		1,438	7,447			43,589
33	Non-Medi-Cal Costs		165,155	(0)	16,973	16,898		0	110,451

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Hamburger Home, Inc.
Legal Entity Number: 00174
Mode: 15 - Outpatient (Program 1)

			NR H	NR I	NR J	NR K	NR L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			52	58	61	62	77		
1	Allocation Percentage		1.03%	4.05%	0.06%	10.60%	1.23%		
2	Total Units		23,215	91,040	724	126,507	18,854		
3	Gross Cost		41,319	162,035	2,390	424,239	49,253		
4	Cost per Unit		1.78	1.78	3.30	3.30	2.61		
5	SMA per Unit		2.36	2.36	4.37	4.37	3.52		
6	Published Charge per Unit		1.88	1.86	3.45	3.45	2.73		
7	Negotiated Rate / Cost per Unit		1.88	1.86	3.45	3.45	2.73		
8	Medi-Cal Units	07/01/03 - 09/30/03	4,185	37,291		30,740	9,700		
8A		10/01/03 - 06/30/04	18,950	53,499	724	92,547	8,144		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				190			
11A		10/01/03 - 06/30/04	20			905			
12	Non-Medi-Cal Units		80	250		4,125	3,010		
13	Medi-Cal Costs	07/01/03 - 09/30/03	7,449	66,371		101,482	25,340		
13A		10/01/03 - 06/30/04	33,728	95,219	2,390	305,524	16,050		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	9,877	88,007		134,834	34,144		
14A		10/01/03 - 06/30/04	44,722	126,258	3,164	404,430	21,627		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	7,784	69,361		106,053	26,481		
15A		10/01/03 - 06/30/04	35,247	99,508	2,498	319,287	16,773		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	7,784	69,361		106,053	26,481		
16A		10/01/03 - 06/30/04	35,247	99,508	2,498	319,287	16,773		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				627			
29A		10/01/03 - 06/30/04	36			2,988			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				830			
30A		10/01/03 - 06/30/04	47			3,955			
31	Healthy Families Published Charges	07/01/03 - 09/30/03				656			
31A		10/01/03 - 06/30/04	37			3,122			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				656			
32A		10/01/03 - 06/30/04	37			3,122			
33	Non-Medi-Cal Costs		107	445		13,618	7,883		

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR				
Legal Entity: Hathaway Children & Family Services			A	B	C	D	E	F	G
Legal Entity Number: 00192			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98	99				
1	Allocation Percentage		100.00%	92.69%	7.31%				
2	Total Units			25,637	2,023				
3	Gross Cost		2,327,775	2,157,526	170,249				
4	Cost per Unit			84.16	84.16				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			116.00	116.00				
7	Negotiated Rate / Cost per Unit			92.81	92.81				
8	Medi-Cal Units	07/01/03 - 09/30/03		6,698	378				
8A		10/01/03 - 06/30/04		18,618	953				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04		2					
12	Non-Medi-Cal Units			321	692				
13	Medi-Cal Costs	07/01/03 - 09/30/03	595,325	563,513	31,811				
13A		10/01/03 - 06/30/04	1,647,031	1,566,830	80,201				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	841,382	796,422	44,959				
14A		10/01/03 - 06/30/04	2,327,775	2,214,425	113,350				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	820,584	776,736	43,848				
15A		10/01/03 - 06/30/04	2,270,236	2,159,688	110,548				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	656,538	621,456	35,082				
16A		10/01/03 - 06/30/04	1,816,385	1,727,937	88,448				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	168	168					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	238	238					
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	232	232					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04	186	186					
33	Non-Medi-Cal Costs		85,251	27,014	58,236				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Hathaway Children & Family Services			A	B	C	D	E	F	G
Legal Entity Number: 00192			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.09%	1.80%	0.07%	4.93%	0.96%	2.11%
2	Total Units			5,115	99,461	3,882	204,430	40,013	87,546
3	Gross Cost		7,219,849	6,880	129,884	5,069	355,948	69,670	152,433
4	Cost per Unit			1.31	1.31	1.31	1.74	1.74	1.74
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.80	1.80	1.80	2.40	2.40	2.40
7	Negotiated Rate / Cost per Unit			1.43	1.43	1.43	1.82	1.82	1.82
8	Medi-Cal Units	07/01/03 - 09/30/03		1,070	22,517	845	38,559	3,945	4,530
8A		10/01/03 - 06/30/04		3,280	62,124	657	115,911	21,045	16,136
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		30	1,105		825	127	
10A		10/01/03 - 06/30/04		20	1,601		4,588	220	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		30	895		3,709	365	130
11A		10/01/03 - 06/30/04		20	4,305		10,428	1,090	1,760
12	Non-Medi-Cal Units			665	6,914	2,380	30,412	13,221	64,990
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,450,569	1,397	29,405	1,103	67,138	9,869	7,888
13A		10/01/03 - 06/30/04	4,073,311	4,283	81,127	858	201,821	36,643	28,096
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,988,594	1,958	41,206	1,546	90,999	9,310	10,691
14A		10/01/03 - 06/30/04	5,546,745	6,002	113,687	1,202	273,550	49,886	38,081
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,013,248	1,926	40,531	1,521	92,542	9,468	10,872
15A		10/01/03 - 06/30/04	5,614,574	5,904	111,823	1,183	278,186	50,508	38,728
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,535,604	1,530	32,199	1,208	70,177	7,180	8,245
16A		10/01/03 - 06/30/04	4,283,411	4,690	88,837	940	210,958	38,302	29,368
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	29,508	39	1,443		1,436	221	
21A		10/01/03 - 06/30/04	80,328	26	2,091		7,985	383	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	40,200	55	2,022		1,947	300	
22A		10/01/03 - 06/30/04	109,270	37	2,930		10,823	519	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	40,673	54	1,989		1,980	305	
23A		10/01/03 - 06/30/04	110,723	36	2,882		11,006	528	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03	31,051	43	1,580		1,502	231	
24A		10/01/03 - 06/30/04	84,360	29	2,289		8,347	400	
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	88,077	39	1,199		6,456	636	228
29A		10/01/03 - 06/30/04	276,217	26	5,622		16,157	1,898	3,064
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	117,261	55	1,638		8,753	881	307
30A		10/01/03 - 06/30/04	375,437	37	7,878		24,610	2,572	4,154
31	Healthy Families Published Charges	07/01/03 - 09/30/03	118,647	54	1,611		8,902	876	312
31A		10/01/03 - 06/30/04	380,732	36	7,749		25,027	2,616	4,224
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	90,560	43	1,280		6,750	864	297
32A		10/01/03 - 06/30/04	289,780	29	6,158		18,979	1,984	3,203
33	Non-Medi-Cal Costs		1,213,819	888	9,029	3,108	52,953	23,020	113,159

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 3

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Hathaway Children & Family Services
Legal Entity Number: 00192
Mode: 15 - Outpatient (Program 1)

			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
			33	34	37	41	42	47	52
1	Allocation Percentage		0.03%	0.34%	0.04%	6.42%	37.66%	7.34%	3.07%
2	Total Units		1,430	13,970	1,800	266,162	1,561,623	304,419	127,248
3	Gross Cost		2,490	24,324	3,134	463,434	2,719,057	530,048	221,561
4	Cost per Unit		1.74	1.74	1.74	1.74	1.74	1.74	1.74
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.40	2.40	2.40	2.40	2.40	2.40	2.40
7	Negotiated Rate / Cost per Unit		1.82	1.82	1.82	1.82	1.82	1.82	1.82
8	Medi-Cal Units	07/01/03 - 09/30/03		1,695		34,956	339,359	11,830	19,417
8A		10/01/03 - 06/30/04	515	6,620	360	138,261	842,979	56,473	79,119
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		120		1,190	11,543		571
10A		10/01/03 - 06/30/04		2,430		5,305	27,037		1,471
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				5,195	28,395	1,955	2,221
11A		10/01/03 - 06/30/04		600		15,175	95,420	9,470	8,975
12	Non-Medi-Cal Units		915	2,505	1,440	66,080	216,890	224,691	15,474
13	Medi-Cal Costs	07/01/03 - 09/30/03		2,951		60,864	590,883	20,598	33,808
13A		10/01/03 - 06/30/04	897	11,527	627	240,736	1,467,773	98,329	137,760
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		4,000		82,496	800,887	27,919	45,824
14A		10/01/03 - 06/30/04	1,215	15,623	850	326,296	1,989,430	133,276	186,721
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		4,068		83,884	814,462	28,392	46,601
15A		10/01/03 - 06/30/04	1,236	15,888	884	331,828	2,023,150	135,535	189,886
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		3,085		63,620	617,633	21,531	35,339
16A		10/01/03 - 06/30/04	937	12,048	655	251,635	1,534,222	102,781	143,997
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03		209		2,072	20,096		994
21A		10/01/03 - 06/30/04		4,231		9,237	47,076		2,561
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03		283		2,808	27,241		1,348
22A		10/01/03 - 06/30/04		5,735		12,520	63,807		3,472
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03		288		2,856	27,703		1,370
23A		10/01/03 - 06/30/04		5,832		12,732	64,889		3,530
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03		218		2,166	21,008		1,039
24A		10/01/03 - 06/30/04		4,423		9,655	49,207		2,677
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				9,045	49,441	3,404	3,867
29A		10/01/03 - 06/30/04		1,045		26,422	166,143	18,489	15,627
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				12,260	67,012	4,614	5,242
30A		10/01/03 - 06/30/04		1,416		35,813	225,191	22,349	21,181
31	Healthy Families Published Charges	07/01/03 - 09/30/03				12,488	68,148	4,692	5,330
31A		10/01/03 - 06/30/04		1,440		36,420	229,008	22,728	21,540
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				9,455	51,679	3,558	4,042
32A		10/01/03 - 06/30/04		1,092		27,619	173,864	17,295	16,835
33	Non-Medi-Cal Costs		1,593	4,362	2,507	115,057	377,643	391,226	26,943

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Hathaway Children & Family Services
Legal Entity Number: 00192
Mode: 15 - Outpatient (Program 1)

			NR	NR	NR	NR	NR	NR	NR
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			54	57	58	61	62	67	76
1	Allocation Percentage		0.17%	0.06%	24.29%	0.92%	9.44%	0.24%	0.01%
2	Total Units		7,159	2,295	1,007,229	21,266	218,384	5,590	340
3	Gross Cost		12,485	3,998	1,753,761	66,341	681,271	17,439	846
4	Cost per Unit		1.74	1.74	1.74	3.12	3.12	3.12	2.49
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37	4.37	3.52
6	Published Charge per Unit		2.40	2.40	2.40	4.30	4.30	4.30	3.43
7	Negotiated Rate / Cost per Unit		1.82	1.82	1.82	3.40	3.40	3.40	2.73
8	Medi-Cal Units	07/01/03 - 09/30/03	801		271,425	3,677	48,437	150	10
8A		10/01/03 - 06/30/04	1,455	375	735,119	6,713	146,011	1,015	30
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03				130	830		
10A		10/01/03 - 06/30/04	134			355	1,730		
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				285	3,375	120	
11A		10/01/03 - 06/30/04	1,650	135	685	4,150	1,435		
12	Non-Medi-Cal Units		3,119	1,785		5,758	16,566	4,305	300
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,395		472,598	12,095	151,104	488	25
13A		10/01/03 - 06/30/04	2,533	653	1,279,970	20,942	455,496	3,166	75
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,890		640,563	16,942	211,670	656	35
14A		10/01/03 - 06/30/04	3,434	885	1,734,681	29,336	638,068	4,436	106
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,922		651,420	16,671	208,279	645	34
15A		10/01/03 - 06/30/04	3,492	900	1,764,286	28,886	627,847	4,365	103
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,458		493,994	13,182	164,686	510	27
16A		10/01/03 - 06/30/04	2,648	683	1,337,917	22,824	496,437	3,451	82
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03				406	2,589		
21A		10/01/03 - 06/30/04	233			1,107	5,397		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03				568	3,627		
22A		10/01/03 - 06/30/04	316			1,551	7,560		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03				559	3,569		
23A		10/01/03 - 06/30/04	322			1,527	7,439		
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03				442	2,822		
24A		10/01/03 - 06/30/04	244			1,207	5,882		
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				889	10,529	374	
29A		10/01/03 - 06/30/04	2,573	235	1,193	12,948	4,477		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				1,245	14,749	524	
30A		10/01/03 - 06/30/04	3,894	319	1,617	18,138	6,271		
31	Healthy Families Published Charges	07/01/03 - 09/30/03				1,226	14,513	516	
31A		10/01/03 - 06/30/04	3,960	324	1,644	17,845	6,171		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				969	11,475	408	
32A		10/01/03 - 06/30/04	3,003	246	1,247	14,110	4,879		
33	Non-Medi-Cal Costs		5,431	3,108	0	17,956	51,679	13,430	747

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR		
Legal Entity: Help Group Child & Family Center			A	B	C	D	E	F	G
Legal Entity Number: 00198			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				82	92	98	99		
1	Allocation Percentage		100.00%	11.69%	41.42%	46.43%	0.46%		
2	Total Units			939	5,624	3,998	40		
3	Gross Cost		969,528	115,863	409,854	459,412	4,599		
4	Cost per Unit			123.18	72.88	114.97	114.97		
5	SMA per Unit			130.63	78.20	118.94	118.94		
6	Published Charge per Unit			122.00	72.18	113.87	113.87		
7	Negotiated Rate / Cost per Unit			122.00	72.18	113.87	113.87		
8	Medi-Cal Units	07/01/03 - 09/30/03		234	1,075	573	40		
8A		10/01/03 - 06/30/04		705	4,508	2,944			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				41	379			
13	Medi-Cal Costs	07/01/03 - 09/30/03	189,137	28,823	78,342	77,373	4,599		
13A		10/01/03 - 06/30/04	753,830	86,839	328,525	338,468			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	197,287	30,587	81,915	80,047	4,758		
14A		10/01/03 - 06/30/04	785,763	92,094	343,510	350,159			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	187,331	28,548	77,594	76,635	4,555		
15A		10/01/03 - 06/30/04	746,631	86,010	325,387	335,233			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	187,331	28,548	77,594	76,635	4,555		
16A		10/01/03 - 06/30/04	746,631	86,010	325,387	335,233			
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		46,561		2,988	43,573			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Help Group Child & Family Center			A	B	C	D	E	F	G
Legal Entity Number: 00198			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.11%	4.82%	0.04%	13.50%	6.66%	0.10%
2	Total Units			5,194	226,380	1,782	486,348	239,895	3,527
3	Gross Cost		8,295,666	9,177	399,985	3,149	1,119,561	552,234	8,119
4	Cost per Unit			1.77	1.77	1.77	2.30	2.30	2.30
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.75	1.75	1.75	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit			1.75	1.75	1.75	2.28	2.28	2.28
8	Medi-Cal Units	07/01/03 - 09/30/03		567	37,489	872	69,219	14,395	30
8A		10/01/03 - 06/30/04		4,047	143,802	910	367,767	43,771	3,497
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					633	943	
9A		10/01/03 - 06/30/04		15			214	528	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			1,985		2,801		
11A		10/01/03 - 06/30/04			956		8,629		
12	Non-Medi-Cal Units			565	42,168		37,063	180,260	
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,170,082	1,002	88,238	1,541	159,341	33,137	69
13A		10/01/03 - 06/30/04	4,335,866	7,151	254,060	1,608	848,594	100,760	8,050
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,200,345	1,038	88,605	1,596	163,357	33,972	71
14A		10/01/03 - 06/30/04	4,448,042	7,406	263,158	1,665	867,930	103,300	8,253
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,158,906	992	85,606	1,526	157,819	32,821	68
15A		10/01/03 - 06/30/04	4,294,459	7,082	251,654	1,593	838,509	99,796	7,973
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,158,906	992	85,606	1,526	157,819	32,821	68
16A		10/01/03 - 06/30/04	4,294,459	7,082	251,654	1,593	838,509	99,796	7,973
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	16,653				1,457	2,171	
17A		10/01/03 - 06/30/04	9,731	27			493	1,211	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	17,073				1,494	2,225	
18A		10/01/03 - 06/30/04	9,977	27			505	1,241	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	16,493				1,443	2,150	
19A		10/01/03 - 06/30/04	9,638	26			488	1,199	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	16,493				1,443	2,150	
20A		10/01/03 - 06/30/04	9,638	26			488	1,199	
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	25,302		3,472		6,448		
29A		10/01/03 - 06/30/04	77,795		1,589		19,864		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	25,976		3,596		6,610		
30A		10/01/03 - 06/30/04	79,773		1,749		20,384		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	25,060		3,439		6,386		
31A		10/01/03 - 06/30/04	77,052		1,673		19,674		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	25,060		3,439		6,386		
32A		10/01/03 - 06/30/04	77,052		1,673		19,674		
33	Non-Medi-Cal Costs		2,660,440	998	74,506	(0)	85,364	414,956	

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Help Group Child & Family Center			H	I	J	K	L	M	N
Legal Entity Number: 00198			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			33	34	41	42	47	52	54
1	Allocation Percentage		0.05%	0.73%	19.49%	45.55%	0.70%	0.33%	0.41%
2	Total Units		1,832	26,396	702,404	1,641,617	25,097	12,072	14,841
3	Gross Cost		4,217	60,763	1,616,923	3,778,976	57,773	27,790	34,184
4	Cost per Unit		2.30	2.30	2.30	2.30	2.30	2.30	2.30
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
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		2.28	2.28	2.28	2.28	2.28	2.28	2.28
8	Medi-Cal Units	07/01/03 - 09/30/03	370	10,040	38,503	288,779	2,315	8,095	971
8A		10/01/03 - 06/30/04		13,597	181,620	1,051,285	22,782	1,156	4,496
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	40		1,745	2,677			178
9A		10/01/03 - 06/30/04			1,217	2,015			3
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				6,882			
11A		10/01/03 - 06/30/04				24,342		90	
12	Non-Medi-Cal Units		1,422	2,759	529,419	267,837		2,731	9,193
13	Medi-Cal Costs	07/01/03 - 09/30/03	852	23,112	88,833	860,161	5,329	18,635	2,235
13A		10/01/03 - 06/30/04		31,300	302,757	2,420,041	52,444	2,861	10,350
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	673	23,694	90,887	876,798	5,463	18,104	2,292
14A		10/01/03 - 06/30/04		32,089	310,387	2,481,033	53,766	2,728	10,611
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	844	22,891	87,787	853,858	5,278	18,457	2,214
15A		10/01/03 - 06/30/04		31,001	299,866	2,396,930	51,943	2,836	10,251
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	844	22,891	87,787	853,858	5,278	18,457	2,214
16A		10/01/03 - 06/30/04		31,001	299,866	2,396,930	51,943	2,836	10,251
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	92		4,017	6,162			410
17A		10/01/03 - 06/30/04			2,802	4,638			7
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	94		4,118	6,318			420
18A		10/01/03 - 06/30/04			2,872	4,755			7
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	91		3,979	6,104			406
19A		10/01/03 - 06/30/04			2,775	4,594			7
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	91		3,979	6,104			406
20A		10/01/03 - 06/30/04			2,775	4,594			7
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				15,382			
29A		10/01/03 - 06/30/04				58,035		207	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				15,770			
30A		10/01/03 - 06/30/04				57,447		212	
31	Healthy Families Published Charges	07/01/03 - 09/30/03				15,235			
31A		10/01/03 - 06/30/04				55,500		205	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				15,235			
32A		10/01/03 - 06/30/04				55,500		205	
33	Non-Medi-Cal Costs		3,273	6,851	1,218,714	616,556	(0)	6,287	21,162

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR		
Legal Entity: Help Group Child & Family Center			O	P	Q	R	S	T	U
Legal Entity Number: 00186			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			57	58	61	62	67		
1	Allocation Percentage		0.02%	0.02%	2.62%	4.85%	0.00%		
2	Total Units		690	625	50,924	94,525	70		
3	Gross Cost		1,588	1,439	216,971	402,742	298		
4	Cost per Unit		2.30	2.30	4.26	4.26	4.26		
5	SMA per Unit		2.36	2.36	4.37	4.37	4.37		
6	Published Charge per Unit		2.28	2.28	4.22	4.22	4.22		
7	Negotiated Rate / Cost per Unit		2.28	2.28	4.22	4.22	4.22		
8	Medi-Cal Units	07/01/03 - 09/30/03			5,912	19,858			
8A		10/01/03 - 06/30/04	690	625	13,514	55,664	70		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			310	240			
9A		10/01/03 - 06/30/04			130				
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				31,058	18,763			
13	Medi-Cal Costs	07/01/03 - 09/30/03			25,189	84,809			
13A		10/01/03 - 06/30/04	1,588	1,439	57,579	237,187	298		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03			25,835	86,779			
14A		10/01/03 - 06/30/04	1,628	1,475	59,056	243,252	306		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03			24,949	83,801			
15A		10/01/03 - 06/30/04	1,573	1,425	57,029	234,902	295		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03			24,949	83,801			
16A		10/01/03 - 06/30/04	1,573	1,425	57,029	234,902	295		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03			1,321	1,023			
17A		10/01/03 - 06/30/04			554				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03			1,355	1,049			
18A		10/01/03 - 06/30/04			568				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03			1,308	1,013			
19A		10/01/03 - 06/30/04			549				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03			1,308	1,013			
20A		10/01/03 - 06/30/04			549				
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs				132,325	79,943			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Hillsides
Legal Entity Number: 00321
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	NR Service Function 98	NR Service Function 99	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		100.00%	96.04%	3.96%				
2	Total Units			20,629	850				
3	Gross Cost		1,865,309	1,791,493	73,817				
4	Cost per Unit			86.84	86.84				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			110.00	110.00				
7	Negotiated Rate / Cost per Unit			87.54	87.54				
8	Medi-Cal Units	07/01/03 - 09/30/03		5,076	109				
8A		10/01/03 - 06/30/04		15,507	496				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			46	245				
13	Medi-Cal Costs	07/01/03 - 09/30/03	450,283	440,817	9,466				
13A		10/01/03 - 06/30/04	1,389,755	1,348,681	43,074				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	616,704	603,739	12,964				
14A		10/01/03 - 06/30/04	1,903,397	1,844,403	58,994				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	570,350	558,360	11,990				
15A		10/01/03 - 06/30/04	1,760,330	1,705,770	54,560				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	453,895	444,353	9,542				
16A		10/01/03 - 06/30/04	1,400,903	1,357,483	43,420				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		25,271	3,995	21,277				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Hillsides			A	B	C	D	E	F	G
Legal Entity Number: 00321			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	05	10	12	17
1	Allocation Percentage		100.00%	0.11%	1.30%	0.06%	4.37%	0.23%	0.12%
2	Total Units			3,757	43,939	2,027	112,700	5,953	3,065
3	Gross Cost		4,372,767	4,845	56,868	2,614	191,183	10,099	6,199
4	Cost per Unit			1.29	1.29	1.29	1.70	1.70	1.70
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.75	1.75	1.75	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit			1.30	1.30	1.30	1.71	1.71	1.71
8	Medi-Cal Units	07/01/03 - 09/30/03		678	9,113		17,482	1,328	
8A		10/01/03 - 06/30/04		766	31,371	1,313	87,601	2,157	2,050
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			401		780		
11A		10/01/03 - 06/30/04			1,439		3,912		
12	Non-Medi-Cal Units			2,315	1,615	714	2,925	2,470	1,015
13	Medi-Cal Costs	07/01/03 - 09/30/03	835,729	872	11,753		29,656	2,249	
13A		10/01/03 - 06/30/04	3,225,615	986	40,458	1,693	148,606	3,659	3,478
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,162,742	1,237	16,677		41,258	3,129	
14A		10/01/03 - 06/30/04	4,487,800	1,402	57,409	2,403	206,738	5,091	4,838
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,198,285	1,183	15,948		43,705	3,315	
15A		10/01/03 - 06/30/04	4,849,076	1,341	54,999	2,298	219,003	5,393	5,125
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	842,432	879	11,847		29,894	2,267	
16A		10/01/03 - 06/30/04	3,251,489	986	40,782	1,707	149,798	3,688	3,506
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	15,460		517		1,323		
29A		10/01/03 - 06/30/04	83,879		1,856		6,636		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	21,520		734		1,841		
30A		10/01/03 - 06/30/04	116,740		2,633		9,232		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	22,667		702		1,950		
31A		10/01/03 - 06/30/04	123,287		2,518		9,780		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	15,584		521		1,334		
32A		10/01/03 - 06/30/04	84,552		1,871		6,690		
33	Non-Medi-Cal Costs		212,084	2,988	2,083	921	4,962	4,190	1,722

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Hillsides			H	I	J	K	L	M	N
Legal Entity Number: 00321			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			33	34	41	42	47	52	54
1	Allocation Percentage		0.00%	0.65%	3.09%	31.30%	1.58%	6.69%	0.05%
2	Total Units		105	18,777	79,671	808,840	40,743	172,319	1,283
3	Gross Cost		178	28,460	135,153	1,368,718	69,116	292,321	2,143
4	Cost per Unit		1.70	1.70	1.70	1.70	1.70	1.70	1.70
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.50	2.50	2.50	2.50	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit		1.71	1.71	1.71	1.71	1.71	1.71	1.71
8	Medi-Cal Units	07/01/03 - 09/30/03		1,557	7,448	112,137		29,064	436
8A		10/01/03 - 06/30/04		13,319	16,676	634,717	12,416	131,728	222
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		76	324	6,076		1,369	
11A		10/01/03 - 06/30/04		838	976	34,847	1,368	6,227	
12	Non-Medi-Cal Units		105	1,189	54,247	19,063	26,959	3,931	805
13	Medi-Cal Costs	07/01/03 - 09/30/03		2,641	12,635	190,228		49,304	740
13A		10/01/03 - 06/30/04		22,594	28,289	1,076,729	21,062	223,462	377
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		3,675	17,577	264,643		68,591	1,029
14A		10/01/03 - 06/30/04		31,433	39,355	1,497,932	29,302	310,878	524
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		3,893	18,620	280,343		72,660	1,090
15A		10/01/03 - 06/30/04		33,298	41,690	1,588,793	31,040	329,320	555
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		2,662	12,736	191,754		49,699	746
16A		10/01/03 - 06/30/04		22,775	28,516	1,085,366	21,231	225,255	380
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		129	550	10,307		2,322	
29A		10/01/03 - 06/30/04		1,079	1,656	59,114	2,321	10,563	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		179	765	14,339		3,231	
30A		10/01/03 - 06/30/04		1,501	2,303	82,239	3,228	14,698	
31	Healthy Families Published Charges	07/01/03 - 09/30/03		190	810	15,190		3,423	
31A		10/01/03 - 06/30/04		1,590	2,440	87,118	3,420	15,568	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03		130	554	10,390		2,341	
32A		10/01/03 - 06/30/04		1,088	1,669	59,588	2,339	10,648	
33	Non-Medi-Cal Costs		178	2,017	92,024	32,338	45,733	8,889	1,028

County: Los Angeles
County Code: 19
Legal Entity: Hillsides
Legal Entity Number: 00321
Mode: 15 - Outpatient (Program 1)

			NR	NR	NR	NR	NR	NR	
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			57	58	61	62	76	77	
1	Allocation Percentage		0.05%	35.34%	0.66%	14.23%	0.02%	0.15%	
2	Total Units		1,400	910,921	9,120	197,915	389	2,489	
3	Gross Cost		2,375	1,545,280	28,680	622,398	992	6,346	
4	Cost per Unit		1.70	1.70	3.14	3.14	2.55	2.55	
5	SMA per Unit		2.36	2.36	4.37	4.37	3.52	3.52	
6	Published Charge per Unit		2.50	2.50	4.00	4.00	3.50	3.50	
7	Negotiated Rate / Cost per Unit		1.71	1.71	3.17	3.17	2.57	2.57	
8	Medi-Cal Units	07/01/03 - 09/30/03		222,221	1,330	46,861		575	
8A		10/01/03 - 06/30/04	103	682,810	7,075	148,893	389	1,802	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				77		27	
11A		10/01/03 - 06/30/04				139		85	
12	Non-Medi-Cal Units		1,297	6,090	715	145			
13	Medi-Cal Costs	07/01/03 - 09/30/03		376,974	4,183	153,028		1,466	
13A		10/01/03 - 06/30/04	175	1,157,975	22,249	468,235	992	4,594	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		524,442	5,812	212,649		2,024	
14A		10/01/03 - 06/30/04	243	1,610,980	30,918	650,662	1,389	6,343	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		555,553	5,320	194,844		2,013	
15A		10/01/03 - 06/30/04	258	1,706,525	28,300	595,572	1,382	6,307	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		378,998	4,216	154,255		1,478	
16A		10/01/03 - 06/30/04	176	1,167,263	22,428	471,991	1,000	4,631	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				242		89	
29A		10/01/03 - 06/30/04				437		217	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				336		95	
30A		10/01/03 - 06/30/04				607		299	
31	Healthy Families Published Charges	07/01/03 - 09/30/03				308		95	
31A		10/01/03 - 06/30/04				558		298	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				244		69	
32A		10/01/03 - 06/30/04				441		218	
33	Non-Medi-Cal Costs		2,200	10,331	2,249	458			

Taylor, Alfred

From: Maricela Aguilar [MAguilar@first5la.org]
Sent: Wednesday, July 31, 2013 5:01 PM
To: Lam, Vy
Cc: Taylor, Alfred; Tiet, Liane; Minasyan, Madlen
Subject: First 5 MAA Coordination Qtr 3
Attachments: FY11-12 LGA Checklist for Preparing the MAA Detail Invoice- MAA Coordination.docx; MAA Worksheet - MAA Coordination Qtr 3.xls; MAA Coordination LGA Invoice 11-12 Qtr 3.xls; 3rd qtr signed direct charge.pdf; 3rd qtr GL.pdf; 3rd quarter payroll register.pdf; 3rd qtr timesheets.pdf; GL benefits breakdown Qtr 3.xls

Good afternoon Vy,

Attached, please find the MAA invoice and documents for First 5 MAA Coordination for FY 11-12 Quarter 3.

Please do not hesitate to contact me if you have any questions or if I can be of assistance.

Thank you.
Marcy Aguilar
Accounting Technician
First 5 LA
ph: 213.482.9397
fax: 213.482.5903
maguilar@first5la.org

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Champions For Our Children

www.first5la.org

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: The Almansor Center
Legal Entity Number: 00171
Mode: 15 - Outpatient (Program 1)

				NR	NR	NR	NR	NR	NR
			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	33	34
1	Allocation Percentage		100.00%	0.08%	17.26%	7.89%	1.27%		0.04%
2	Total Units			2,408	539,650	220,213	35,485		1,170
3	Gross Cost		5,084,229	3,923	879,266	402,028	64,783		2,136
4	Cost per Unit			1.63	1.63	1.83	1.83		1.83
5	SMA per Unit			1.63	1.63	2.36	2.36	2.36	2.36
6	Published Charge per Unit			1.66	1.66	1.66	1.66	1.66	1.66
7	Negotiated Rate / Cost per Unit			1.66	1.66	1.66	1.66	1.66	1.66
8	Medi-Cal Units	07/01/03 - 09/30/03		1,538	120,347	42,247	7,447		1,170
8A		10/01/03 - 06/30/04		750	406,855	174,029	21,125		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			330		380		
11A		10/01/03 - 06/30/04					485		
12	Non-Medi-Cal Units			120	12,118	3,937	6,068		
13	Medi-Cal Costs	07/01/03 - 09/30/03	989,706	2,506	196,085	77,127	13,585		2,136
13A		10/01/03 - 06/30/04	3,900,477	1,222	662,900	317,713	38,568		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,245,660	2,815	220,235	99,703	17,575		2,761
14A		10/01/03 - 06/30/04	4,930,543	1,373	744,545	410,706	49,855		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,008,337	2,553	199,776	78,579	13,851		2,176
15A		10/01/03 - 06/30/04	3,973,905	1,245	675,379	323,894	39,293		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,008,337	2,553	199,776	78,579	13,851		2,176
16A		10/01/03 - 06/30/04	3,973,905	1,245	675,379	323,894	39,293		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	6,208		538		694		
29A		10/01/03 - 06/30/04	8,018				849		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	7,934		604		897		
30A		10/01/03 - 06/30/04	7,774				1,097		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	6,325		548		707		
31A		10/01/03 - 06/30/04	6,132				865		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	6,325		548		707		
32A		10/01/03 - 06/30/04	6,132				865		
33	Non-Medi-Cal Costs		191,820	196	19,744	7,188	11,078		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: The Almansor Center
Legal Entity Number: 00171
Mode: 15 - Outpatient (Program 1)

			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
			41	42	52	54	61	62	71
1	Allocation Percentage		4.36%	58.08%	7.48%	0.68%	0.55%	1.77%	
2	Total Units		121,784	1,620,845	208,152	19,067	8,115	28,053	
3	Gross Cost		222,351	2,958,701	380,009	34,809	28,037	90,012	
4	Cost per Unit		1.83	1.83	1.83	1.83	3.45	3.45	
5	SMA per Unit		2.36	2.36	2.36	2.36	4.37	4.37	3.52
6	Published Charge per Unit		1.86	1.86	1.86	1.86	3.52	3.52	2.48
7	Negotiated Rate / Cost per Unit		1.86	1.86	1.86	1.86	3.52	3.52	2.48
8	Medi-Cal Units	07/01/03 - 09/30/03	23,997	337,210	600	3,383	2,660	5,185	
8A		10/01/03 - 06/30/04	67,661	1,241,981	196,738	10,919	3,765	20,733	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	590	2,136					
11A		10/01/03 - 06/30/04	1,694	775		249	60		
12	Non-Medi-Cal Units		27,852	38,543	8,816	4,536	1,630	135	
13	Medi-Cal Costs	07/01/03 - 09/30/03	43,810	615,821	1,095	6,140	9,190	17,914	
13A		10/01/03 - 06/30/04	123,524	2,267,400	362,819	19,934	13,008	71,632	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	56,533	795,816	1,416	7,937	11,824	22,658	
14A		10/01/03 - 06/30/04	159,660	2,931,075	469,017	25,789	18,453	90,803	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	44,634	627,211	1,116	6,255	9,363	18,251	
15A		10/01/03 - 06/30/04	125,849	2,310,085	369,649	20,309	13,253	72,980	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	44,634	627,211	1,116	6,255	9,363	18,251	
16A		10/01/03 - 06/30/04	125,849	2,310,085	369,649	20,309	13,253	72,980	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	1,077	3,900					
29A		10/01/03 - 06/30/04	3,093	1,415		455	207		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	1,392	5,041					
30A		10/01/03 - 06/30/04	3,998	1,829		588	262		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	1,097	3,973					
31A		10/01/03 - 06/30/04	3,151	1,442		463	211		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	1,097	3,973					
32A		10/01/03 - 06/30/04	3,151	1,442		463	211		
33	Non-Medi-Cal Costs		50,847	70,365	16,095	8,281	5,632	466	

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

NR

			O	P	Q	R	S	T	U
	Legal Entity: The Almansor Center		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Legal Entity Number: 00171								
	Mode: 15 - Outpatient (Program 1)								
			77						
1	Allocation Percentage		0.55%						
2	Total Units		11,574						
3	Gross Cost		28,173						
4	Cost per Unit		2.43						
5	SMA per Unit		3.52						
6	Published Charge per Unit		2.48						
7	Negotiated Rate / Cost per Unit		2.48						
8	Medi-Cal Units	07/01/03 - 09/30/03	1,843						
8A		10/01/03 - 06/30/04	8,939						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		792						
13	Medi-Cal Costs	07/01/03 - 09/30/03	4,486						
13A		10/01/03 - 06/30/04	21,759						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	6,487						
14A		10/01/03 - 06/30/04	31,485						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	4,571						
15A		10/01/03 - 06/30/04	22,169						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	4,571						
16A		10/01/03 - 06/30/04	22,169						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,928						

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			A	B	C	D	E	F	G
Legal Entity: Intercommunity Child Guidance Center				NR	NR				
Legal Entity Number: 00195			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85	89				
1	Allocation Percentage		100.00%	67.88%	12.12%				
2	Total Units			1,429	197				
3	Gross Cost		207,650	182,492	25,158				
4	Cost per Unit			127.71	127.71				
5	SMA per Unit			183.48	183.48				
6	Published Charge per Unit			135.25	135.25				
7	Negotiated Rate / Cost per Unit			135.25	135.25				
8	Medi-Cal Units	07/01/03 - 09/30/03		416	109				
8A		10/01/03 - 06/30/04		759	88				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			254					
13	Medi-Cal Costs	07/01/03 - 09/30/03	67,048	53,128	13,920				
13A		10/01/03 - 06/30/04	108,167	96,929	11,238				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	96,317	76,319	19,997				
14A		10/01/03 - 06/30/04	155,391	139,246	16,144				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	71,006	56,264	14,742				
15A		10/01/03 - 06/30/04	114,557	102,655	11,902				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	71,006	56,264	14,742				
16A		10/01/03 - 06/30/04	114,557	102,655	11,902				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		32,437	32,437					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Intercommunity Child Guidance Center			A	B	C	D	E	F	G
Legal Entity Number: 00195			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.40%	19.34%	0.45%	11.34%	0.27%	0.48%
2	Total Units			8,291	400,590	9,391	234,964	5,593	9,942
3	Gross Cost		3,109,878	12,447	601,413	14,099	352,756	8,397	14,926
4	Cost per Unit			1.50	1.50	1.50	1.50	1.50	1.50
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			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
8	Medi-Cal Units	07/01/03 - 09/30/03		420	106,581	638	44,543	20	498
8A		10/01/03 - 06/30/04		3,507	249,412	4,650	161,340	1,543	4,155
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			1,012		1,641		
11A		10/01/03 - 06/30/04			10,887		12,902		
12	Non-Medi-Cal Units			4,384	32,918	4,103	14,538	4,030	5,289
13	Medi-Cal Costs	07/01/03 - 09/30/03	571,280	831	160,012	958	66,873	30	748
13A		10/01/03 - 06/30/04	2,056,762	5,285	374,447	6,981	242,223	2,317	6,238
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	628,298	789	195,043	1,168	105,121	47	1,175
14A		10/01/03 - 06/30/04	3,047,314	6,418	456,424	8,510	380,762	3,641	9,806
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	605,112	668	169,464	1,014	70,823	32	792
15A		10/01/03 - 06/30/04	2,178,683	5,576	396,585	7,394	256,531	2,453	6,606
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	605,112	668	169,464	1,014	70,823	32	792
16A		10/01/03 - 06/30/04	2,178,683	5,576	396,585	7,394	256,531	2,453	6,606
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	27,848		1,519		2,464		
29A		10/01/03 - 06/30/04	111,558		16,015		19,370		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	42,338		1,852		3,873		
30A		10/01/03 - 06/30/04	166,899		19,521		30,449		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	29,285		1,609		2,609		
31A		10/01/03 - 06/30/04	118,174		16,961		20,514		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	29,285		1,609		2,609		
32A		10/01/03 - 06/30/04	118,174		16,961		20,514		
33	Non-Medi-Cal Costs		342,852	6,552	49,420	6,160	21,826	6,050	7,940

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Intercommunity Child Guidance Center
Legal Entity Number: 00195
Mode: 15 - Outpatient (Program 1)

			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
			33	34	37	41	42	47	52
1	Allocation Percentage		0.02%	0.55%	0.01%	1.70%	48.33%	1.55%	5.85%
2	Total Units		360	11,293	226	35,268	959,892	32,005	121,190
3	Gross Cost		540	16,954	340	52,945	1,440,802	48,050	181,945
4	Cost per Unit		1.50	1.50	1.50	1.50	1.50	1.50	1.50
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
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	07/01/03 - 09/30/03		2,105		844	169,876	3,298	9,169
8A		10/01/03 - 06/30/04	360	7,708	226	14,178	844,014	11,120	101,537
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					13,391		429
11A		10/01/03 - 06/30/04					40,753		633
12	Non-Medi-Cal Units			1,482		20,248	91,658	17,619	9,422
13	Medi-Cal Costs	07/01/03 - 09/30/03		3,160		1,267	255,038	4,903	13,788
13A		10/01/03 - 06/30/04	540	11,589	340	21,282	986,869	16,695	152,440
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		4,968		1,992	400,907	7,708	21,639
14A		10/01/03 - 06/30/04	850	18,186	533	33,455	1,519,873	26,243	239,827
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		3,347		1,342	270,103	5,193	14,579
15A		10/01/03 - 06/30/04	572	12,253	359	22,540	1,023,982	17,681	161,444
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		3,347		1,342	270,103	5,193	14,579
16A		10/01/03 - 06/30/04	572	12,253	359	22,540	1,023,982	17,681	161,444
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03					20,104		644
29A		10/01/03 - 06/30/04					61,183		950
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					31,603		1,012
30A		10/01/03 - 06/30/04					96,177		1,494
31	Healthy Families Published Charges	07/01/03 - 09/30/03					21,292		682
31A		10/01/03 - 06/30/04					64,797		1,006
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					21,292		682
32A		10/01/03 - 06/30/04					64,797		1,006
33	Non-Medi-Cal Costs			2,225		30,395	137,608	26,452	14,145

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	
Legal Entity: Intercommunity Child Guidance Center			O	P	Q	R	S	T	U
Legal Entity Number: 00195			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			54	57	61	62	67	77	
1	Allocation Percentage		0.02%	0.07%	0.85%	10.54%	0.14%	0.30%	
2	Total Units		329	1,430	6,341	102,916	1,354	3,860	
3	Gross Cost		494	2,147	20,237	327,880	4,321	9,185	
4	Cost per Unit		1.50	1.50	3.19	3.19	3.19	2.38	
5	SMA per Unit		2.38	2.38	4.37	4.37	4.37	3.52	
6	Published Charge per Unit		1.59	1.59	3.38	3.38	3.38	2.52	
7	Negotiated Rate / Cost per Unit		1.59	1.59	3.38	3.38	3.38	2.52	
8	Medi-Cal Units	07/01/03 - 09/30/03	304		1,275	18,803	135	255	
8A		10/01/03 - 06/30/04	25	135	3,051	72,881	625	2,581	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				915			
11A		10/01/03 - 06/30/04				4,407			
12	Non-Medi-Cal Units			1,295	2,015	6,630	594	1,044	
13	Medi-Cal Costs	07/01/03 - 09/30/03	456		4,069	58,312	431	807	
13A		10/01/03 - 06/30/04	38	208	9,737	231,491	1,995	6,094	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	717		5,572	79,964	590	898	
14A		10/01/03 - 06/30/04	59	319	13,333	317,529	2,731	9,015	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	483		4,310	61,864	456	843	
15A		10/01/03 - 06/30/04	40	215	10,312	245,594	2,113	6,454	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	483		4,310	61,864	456	843	
16A		10/01/03 - 06/30/04	40	215	10,312	245,594	2,113	6,454	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				2,915			
29A		10/01/03 - 06/30/04				14,040			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				3,999			
30A		10/01/03 - 06/30/04				19,259			
31	Healthy Families Published Charges	07/01/03 - 09/30/03				3,093			
31A		10/01/03 - 06/30/04				14,896			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				3,093			
32A		10/01/03 - 06/30/04				14,896			
33	Non-Medi-Cal Costs		(0)	1,944	8,431	21,123	1,896	2,484	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: LAUSD 97th St. Mental Health			A	B	C	D	E	F	G
Legal Entity Number: 00315			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	41	42
1	Allocation Percentage		100.00%	0.04%	8.03%	18.40%	1.54%	3.51%	51.05%
2	Total Units			850	187,059	333,315	27,968	63,610	924,495
3	Gross Cost		5,873,653	2,149	471,556	1,081,026	90,707	206,304	2,998,375
4	Cost per Unit			2.52	2.52	3.24	3.24	3.24	3.24
5	SMA per Unit			1.83	1.83	2.36	2.36	2.36	2.36
6	Published Charge per Unit			1.71	1.71	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
8	Medi-Cal Units	07/01/03 - 09/30/03		50	39,505	28,960	2,451	6,610	70,425
8A		10/01/03 - 06/30/04		580	147,554	173,747	13,752	30,005	438,625
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			220		130,608	11,765	26,995	417,445
13	Medi-Cal Costs	07/01/03 - 09/30/03	519,588	126	99,588	93,925	7,949	21,438	228,406
13A		10/01/03 - 06/30/04	3,100,264	1,482	371,988	583,506	44,601	97,314	1,416,087
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	377,878	92	72,294	68,348	5,784	15,600	166,203
14A		10/01/03 - 06/30/04	2,255,198	1,061	270,024	410,043	32,455	70,812	1,030,435
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	352,452	86	67,554	63,712	5,392	14,542	154,935
15A		10/01/03 - 06/30/04	2,103,004	992	252,317	382,243	30,254	66,011	960,575
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	352,452	86	67,554	63,712	5,392	14,542	154,935
16A		10/01/03 - 06/30/04	2,103,004	992	252,317	382,243	30,254	66,011	960,575
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,253,701	555	(0)	423,595	38,157	87,562	1,353,881

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR		
Legal Entity: LAUSD 97th St. Mental Health			H	I	J	K	L	M	N
Legal Entity Number: 00315			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			52	54	61	62	77		
1	Allocation Percentage		14.64%	1.07%	0.13%	1.36%	0.22%		
2	Total Units		265,106	19,322	1,290	13,292	2,690		
3	Gross Cost		859,807	62,668	7,778	80,144	13,047		
4	Cost per Unit		3.24	3.24	6.03	6.03	4.85		
5	SMA per Unit		2.36	2.36	4.37	4.37	3.52		
6	Published Charge per Unit		2.20	2.20	4.09	4.09	3.29		
7	Negotiated Rate / Cost per Unit		2.20	2.20	4.09	4.09	3.29		
8	Medi-Cal Units	07/01/03 - 09/30/03	15,884	1,182	195	1,402	855		
8A		10/01/03 - 06/30/04	166,099	8,569	855	4,415	1,455		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		83,123	9,571	240	7,476	580		
13	Medi-Cal Costs	07/01/03 - 09/30/03	51,516	3,834	1,178	8,453	3,177		
13A		10/01/03 - 06/30/04	538,702	27,791	5,155	28,820	7,057		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	37,486	2,790	852	6,127	2,306		
14A		10/01/03 - 06/30/04	391,994	20,223	3,736	19,294	5,122		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	34,945	2,600	798	5,734	2,155		
15A		10/01/03 - 06/30/04	365,418	18,852	3,497	18,057	4,787		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	34,945	2,600	798	5,734	2,155		
16A		10/01/03 - 06/30/04	365,418	18,852	3,497	18,057	4,787		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		289,589	31,041	1,447	45,071	2,813		

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Los Angeles Child Guidance Clinic
Legal Entity Number: 00199
Mode: 10 - Day Services

			A	B	C	D	E	F	G
				NR	NR	NR	NR		
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				85	89	98	99		
1	Allocation Percentage		100.00%	90.47%	0.05%	7.44%	2.04%		
2	Total Units			15,663	8	1,801	494		
3	Gross Cost		2,476,893	2,240,711	1,144	184,289	50,549		
4	Cost per Unit			143.06	143.06	102.33	102.33		
5	SMA per Unit			183.46	183.46	118.94	118.94		
6	Published Charge per Unit			139.82	139.82	100.01	100.01		
7	Negotiated Rate / Cost per Unit			139.82	139.82	100.01	100.01		
8	Medi-Cal Units	07/01/03 - 09/30/03		3,396	8	1,488	338		
8A		10/01/03 - 06/30/04		11,702		308	128		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				17			
11A		10/01/03 - 06/30/04		97		3			
12	Non-Medi-Cal Units			468		7	28		
13	Medi-Cal Costs	07/01/03 - 09/30/03	671,584	485,823	1,144	150,010	34,586		
13A		10/01/03 - 06/30/04	1,718,674	1,674,060		31,516	13,098		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	839,086	623,030	1,488	174,366	40,202		
14A		10/01/03 - 06/30/04	2,198,707	2,146,849		36,634	15,224		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	656,365	474,829	1,119	146,615	33,803		
15A		10/01/03 - 06/30/04	1,679,778	1,636,174		30,803	12,801		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	656,365	474,829	1,119	146,615	33,803		
16A		10/01/03 - 06/30/04	1,679,778	1,636,174		30,803	12,801		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	1,740			1,740			
29A		10/01/03 - 06/30/04	14,184	13,877		307			
30	Healthy Families SMA Upper Limits	07/01/03 - 06/30/03	2,022			2,022			
30A		10/01/03 - 06/30/04	18,152	17,796		357			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	1,700			1,700			
31A		10/01/03 - 06/30/04	13,863	13,563		300			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	1,700			1,700			
32A		10/01/03 - 06/30/04	13,863	13,563		300			
33	Non-Medi-Cal Costs		70,532	66,951		716	2,865		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Los Angeles Child Guidance Clinic			A	B	C	D	E	F	G
Legal Entity Number: 00199			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	1.02%	11.34%	0.35%	6.51%	0.59%	0.44%
2	Total Units			59,260	660,783	20,476	241,155	21,710	16,342
3	Gross Cost		7,809,867	79,428	885,602	27,445	508,282	45,756	34,444
4	Cost per Unit			1.34	1.34	1.34	2.11	2.11	2.11
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.31	1.31	1.31	2.06	2.06	2.06
7	Negotiated Rate / Cost per Unit			1.31	1.31	1.31	2.06	2.06	2.06
8	Medi-Cal Units	07/01/03 - 09/30/03		7,985	106,853	1,087	40,220	3,272	2,605
8A		10/01/03 - 06/30/04		41,802	454,913	13,927	159,167	16,509	9,955
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					30		
9A		10/01/03 - 06/30/04					375		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		30	3,696		2,376		
11A		10/01/03 - 06/30/04		120	23,880	40	11,833	88	215
12	Non-Medi-Cal Units			9,323	71,391	5,422	27,154	1,841	3,567
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,415,992	10,703	143,219	1,457	84,772	6,896	5,491
13A		10/01/03 - 06/30/04	4,916,314	56,029	609,735	18,867	335,476	34,796	20,982
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,633,876	14,613	195,541	1,989	94,919	7,722	6,148
14A		10/01/03 - 06/30/04	5,704,940	76,498	832,491	25,486	375,634	38,981	23,494
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,383,946	10,460	139,977	1,424	82,853	6,740	5,366
15A		10/01/03 - 06/30/04	4,805,052	54,761	595,936	18,244	327,884	34,009	20,507
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,383,946	10,460	139,977	1,424	82,853	6,740	5,366
16A		10/01/03 - 06/30/04	4,805,052	54,761	595,936	18,244	327,884	34,009	20,507
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	4,182				63		
17A		10/01/03 - 06/30/04	5,760				790		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	4,692				71		
18A		10/01/03 - 06/30/04	6,484				885		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	4,088				62		
19A		10/01/03 - 06/30/04	5,630				773		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	4,088				62		
20A		10/01/03 - 06/30/04	5,630				773		
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	65,225	40	4,954		5,008		
29A		10/01/03 - 06/30/04	276,503	161	32,007	54	24,940	185	453
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	74,468	55	6,764		5,807		
30A		10/01/03 - 06/30/04	318,647	220	43,700	73	27,926	208	507
31	Healthy Families Published Charges	07/01/03 - 09/30/03	63,749	39	4,842		4,895		
31A		10/01/03 - 06/30/04	270,245	157	31,283	52	24,376	181	443
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	63,749	39	4,842		4,895		
32A		10/01/03 - 06/30/04	270,245	157	31,283	52	24,376	181	443
33	Non-Medi-Cal Costs		1,125,891	12,496	95,688	7,267	57,232	3,880	7,518

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Los Angeles Child Guidance Clinic			H	I	J	K	L	M	N
Legal Entity Number: 00199			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			31	33	34	41	42	47	52
1	Allocation Percentage		0.02%	0.07%	0.20%	5.29%	47.38%	3.33%	10.11%
2	Total Units		915	2,442	7,488	196,162	1,753,772	128,440	374,521
3	Gross Cost		1,929	5,147	15,782	413,451	3,696,425	260,174	789,378
4	Cost per Unit		2.11	2.11	2.11	2.11	2.11	2.11	2.11
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.06	2.06	2.06	2.06	2.06	2.06	2.06
7	Negotiated Rate / Cost per Unit		2.06	2.06	2.06	2.06	2.06	2.06	2.06
8	Medi-Cal Units	07/01/03 - 09/30/03	660	240	3,395	33,438	388,074	28,817	11,902
8A		10/01/03 - 06/30/04		2,202	3,956	130,518	991,040	67,109	293,885
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					1,875		
9A		10/01/03 - 06/30/04					1,421		855
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				453	23,478	120	405
11A		10/01/03 - 06/30/04				743	60,738	1,355	29,193
12	Non-Medi-Cal Units		255		137	31,010	257,148	28,039	38,501
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,391	506	7,156	70,477	817,943	60,738	25,086
13A		10/01/03 - 06/30/04		4,641	8,338	275,093	2,088,815	141,446	619,379
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,558	566	8,012	78,914	915,855	68,008	28,089
14A		10/01/03 - 06/30/04		5,197	9,336	308,022	2,338,854	158,377	693,521
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,360	494	6,994	68,882	799,432	59,383	24,518
15A		10/01/03 - 06/30/04		4,536	8,149	268,867	2,041,542	138,245	605,362
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,360	494	6,994	68,882	799,432	59,383	24,518
16A		10/01/03 - 06/30/04		4,536	8,149	268,867	2,041,542	138,245	605,362
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					3,952		
17A		10/01/03 - 06/30/04					2,995		1,381
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					4,425		
18A		10/01/03 - 06/30/04					3,354		1,548
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					3,863		
19A		10/01/03 - 06/30/04					2,927		1,349
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					3,863		
20A		10/01/03 - 06/30/04					2,927		1,349
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				955	49,485	253	854
29A		10/01/03 - 06/30/04				1,566	128,017	2,856	61,530
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				1,069	55,408	283	956
30A		10/01/03 - 06/30/04				1,753	143,342	3,196	68,895
31	Healthy Families Published Charges	07/01/03 - 09/30/03				933	48,365	247	834
31A		10/01/03 - 06/30/04				1,531	125,120	2,791	60,138
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				933	48,365	247	834
32A		10/01/03 - 06/30/04				1,531	125,120	2,791	60,138
33	Non-Medi-Cal Costs		537	(0)	289	85,360	605,218	54,882	81,149

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR		
Legal Entity: Los Angeles Child Guidance Clinic			O	P	Q	R	S	T	U
Legal Entity Number: 00199			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)									
			54	57	61	62	67		
1	Allocation Percentage		1.39%	0.78%	1.78%	9.34%	0.11%		
2	Total Units		51,518	29,019	37,872	196,438	2,286		
3	Gross Cost		108,584	61,183	138,802	729,581	8,490		
4	Cost per Unit		2.11	2.11	3.71	3.71	3.71		
5	SMA per Unit		2.36	2.36	4.37	4.37	4.37		
6	Published Charge per Unit		2.06	2.06	3.63	3.63	3.63		
7	Negotiated Rate / Cost per Unit		2.06	2.06	3.63	3.63	3.63		
8	Medi-Cal Units	07/01/03 - 09/30/03	207	70	7,370	40,140	840		
8A		10/01/03 - 06/30/04	39,999	28,643	25,945	124,514	981		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03				45			
9A		10/01/03 - 06/30/04				160			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			90	900			
11A		10/01/03 - 06/30/04	2,172	135	300	5,050			
12	Non-Medi-Cal Units		9,140	2,171	3,667	25,629	485		
13	Medi-Cal Costs	07/01/03 - 09/30/03	436	148	27,373	149,082	3,120		
13A		10/01/03 - 06/30/04	84,306	58,155	96,361	462,452	3,643		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	489	165	32,207	175,412	3,671		
14A		10/01/03 - 06/30/04	94,398	62,877	113,380	544,128	4,287		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	428	144	28,753	145,708	3,049		
15A		10/01/03 - 06/30/04	82,398	54,885	94,180	451,986	3,561		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	428	144	28,753	145,708	3,049		
16A		10/01/03 - 06/30/04	82,398	54,885	94,180	451,986	3,561		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03				167			
17A		10/01/03 - 06/30/04				594			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03				197			
18A		10/01/03 - 06/30/04				699			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03				163			
19A		10/01/03 - 06/30/04				581			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03				163			
20A		10/01/03 - 06/30/04				581			
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03			334	3,343			
29A		10/01/03 - 06/30/04	4,578	285	1,114	18,756			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03			393	3,933			
30A		10/01/03 - 06/30/04	5,128	319	1,311	22,069			
31	Healthy Families Published Charges	07/01/03 - 09/30/03			327	3,267			
31A		10/01/03 - 06/30/04	4,474	278	1,089	18,332			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03			327	3,267			
32A		10/01/03 - 06/30/04	4,474	278	1,089	18,332			
33	Non-Medi-Cal Costs		19,284	4,578	13,819	95,157	1,727		

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR				
Legal Entity: McKinley Children's Center			A	B	C	D	E	F	G
Legal Entity Number: 00971				Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function
				98	99				
1	Allocation Percentage		100.00%	88.19%	11.81%				
2	Total Units			18,172	2,433				
3	Gross Cost		2,499,872	2,204,692	295,180				
4	Cost per Unit			121.32	121.32				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			118.94	118.94				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		3,414	2,433				
8A		10/01/03 - 06/30/04		14,758					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03	709,379	414,199	295,180				
13A		10/01/03 - 06/30/04	1,790,493	1,790,493					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	695,442	406,061	289,381				
14A		10/01/03 - 06/30/04	1,755,317	1,755,317					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	695,442	406,061	289,381				
15A		10/01/03 - 06/30/04	1,755,317	1,755,317					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)	(0)					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR	CR	CR		
Legal Entity: New Horizons Family Center			A	B	C	D	E	F	G
Legal Entity Number: 01170			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				04	42	10	62		
1	Allocation Percentage		100.00%	6.77%	73.42%	4.40%	15.41%		
2	Total Units			3,305	26,659	1,598	3,008		
3	Gross Cost		146,617	9,931	107,645	6,444	22,597		
4	Cost per Unit			3.00	4.04	4.04	7.51		
5	SMA per Unit			1.83	2.38	2.38	4.37		
6	Published Charge per Unit			1.80	2.15	2.15	4.00		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03							
8A		10/01/03 - 06/30/04		3,274	25,511	1,409	3,008		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04		31	1,148	187			
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03							
13A		10/01/03 - 06/30/04	141,133	9,838	103,009	5,889	22,597		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03							
14A		10/01/03 - 06/30/04	82,668	5,991	80,208	3,325	13,145		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04	75,148	5,238	54,849	3,029	12,032		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	5,484	93	4,635	755			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	3,207	57	2,709	441			
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	2,920	50	2,488	402			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)	(0)					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1968 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Pacific Clinics
Legal Entity Number: 00203
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	CR Service Function 82	CR Service Function 85	CR Service Function 89	CR Service Function 98	Service Function	Service Function
1	Allocation Percentage		100.00%	5.49%	67.94%	5.48%	21.09%		
2	Total Units			1,558	13,740	1,108	8,579		
3	Gross Cost		2,481,779	136,143	1,686,213	135,977	523,446		
4	Cost per Unit			87.38	122.72	122.72	79.56		
5	SMA per Unit			130.63	183.46	183.46	118.94		
6	Published Charge per Unit			165.82	221.10	221.10	138.18		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		240	2,203	325	66		
8A		10/01/03 - 06/30/04		1,098	8,118	414	879		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			466		605		
9A		10/01/03 - 06/30/04			740		1,588		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		14	413		976		
10A		10/01/03 - 06/30/04		56	936		2,364		
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			55	61			
11A		10/01/03 - 06/30/04			124	35			
12	Non-Medi-Cal Units			150	685	273	101		
13	Medi-Cal Costs	07/01/03 - 09/30/03	336,487	20,972	270,359	39,885	5,251		
13A		10/01/03 - 06/30/04	1,212,955	85,947	996,265	50,807	89,936		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	502,988	31,351	404,162	59,625	7,850		
14A		10/01/03 - 06/30/04	1,818,281	143,432	1,489,328	75,952	104,548		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	607,857	39,797	487,083	71,858	9,120		
15A		10/01/03 - 06/30/04	2,189,956	182,070	1,794,890	91,535	121,460		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	105,325		57,189		48,136		
17A		10/01/03 - 06/30/04	217,161		90,815		126,346		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	157,451		85,492		71,959		
18A		10/01/03 - 06/30/04	324,837		135,760		188,877		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	186,832		103,033		83,599		
19A		10/01/03 - 06/30/04	383,044		163,614		219,430		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	129,562	1,223	50,885		77,454		
21A		10/01/03 - 06/30/04	307,849	4,693	114,669		188,087		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	193,683	1,829	75,789		116,065		
22A		10/01/03 - 06/30/04	460,208	7,315	171,719		281,174		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	228,499	2,321	91,314		134,864		
23A		10/01/03 - 06/30/04	542,693	9,286	206,950		326,858		
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	14,236		6,750	7,486			
29A		10/01/03 - 06/30/04	19,613		15,218	4,295			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	21,281		10,090	11,191			
30A		10/01/03 - 06/30/04	29,170		22,749	6,421			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	25,648		12,161	13,487			
31A		10/01/03 - 06/30/04	35,155		27,416	7,739			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		138,712	13,107	84,065	33,503	8,036		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Pacific Clinics			A	B	C	D	E	F	G
Legal Entity Number: 00203			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	08	10	12
1	Allocation Percentage		100.00%	0.17%	10.62%	0.15%	0.52%	4.33%	0.28%
2	Total Units			56,016	3,813,991	51,070	173,418	1,121,493	67,255
3	Gross Cost		40,873,808	68,572	4,424,074	62,517	212,290	1,770,487	106,175
4	Cost per Unit			1.22	1.22	1.22	1.22	1.58	1.58
5	SMA per Unit			1.83	1.83	1.83	1.83	2.36	2.36
6	Published Charge per Unit			1.99	1.99	1.99	1.99	2.38	2.38
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		9,064	349,551	3,678	746	132,310	7,025
8A		10/01/03 - 06/30/04		30,417	1,159,851	18,400	66,780	686,186	34,570
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			81,626			1,258	
9A		10/01/03 - 06/30/04			263,324			8,718	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03			323,054	2,303	14,192	36,746	
10A		10/01/03 - 06/30/04			669,815	4,016	33,181	117,223	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		991	11,923			5,644	1,063
11A		10/01/03 - 06/30/04		883	23,720			15,778	1,478
12	Non-Medi-Cal Units			14,861	731,125	22,473	58,519	137,630	23,019
13	Medi-Cal Costs	07/01/03 - 09/30/03	4,624,800	11,096	427,904	4,747	913	208,876	11,090
13A		10/01/03 - 06/30/04	15,959,180	37,235	1,419,634	22,524	81,749	1,051,700	54,733
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	6,913,373	16,587	639,878	7,097	1,365	312,252	16,579
14A		10/01/03 - 06/30/04	23,857,560	55,863	2,122,527	33,672	122,207	1,572,199	81,821
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	7,138,073	18,037	695,506	7,717	1,485	314,898	16,720
15A		10/01/03 - 06/30/04	24,670,063	60,530	2,308,103	38,618	132,892	1,585,523	82,515
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	641,899		99,925			1,986	
17A		10/01/03 - 06/30/04	2,211,051		322,349			13,763	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	959,583		149,379			2,969	
18A		10/01/03 - 06/30/04	3,305,328		481,883			20,574	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	1,024,976		162,440			2,994	
19A		10/01/03 - 06/30/04	3,538,931		524,015			20,749	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	2,925,590		395,467	2,819	17,373	58,010	
21A		10/01/03 - 06/30/04	6,881,292		819,955	4,916	40,619	185,058	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	4,377,957		591,189	4,214	25,971	86,721	
22A		10/01/03 - 06/30/04	9,987,948		1,225,761	7,349	60,721	276,646	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	4,664,981		642,877	4,583	28,242	87,455	
23A		10/01/03 - 06/30/04	10,616,809		1,332,932	7,992	66,030	278,991	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	171,030	1,213	14,596			8,910	1,678
29A		10/01/03 - 06/30/04	354,563	1,081	29,037			24,909	2,333
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	255,675	1,814	21,819			13,320	2,509
30A		10/01/03 - 06/30/04	530,040	1,616	43,408			37,236	3,488
31	Healthy Families Published Charges	07/01/03 - 09/30/03	266,987	1,972	23,727			13,433	2,530
31A		10/01/03 - 06/30/04	548,649	1,757	47,203			37,552	3,518
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		7,301,603	17,947	895,008	27,510	71,536	217,275	36,340

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Pacific Clinics
Legal Entity Number: 00203
Mode: 15 - Outpatient (Program 1)

			CR	CR	CR	CR	CR	CR	CR
			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			14	17	33	34	39	41	42
1	Allocation Percentage		0.16%	0.01%	0.00%	0.42%	0.03%	4.81%	46.14%
2	Total Units		41,142	3,737	425	108,504	7,898	1,193,185	11,947,072
3	Gross Cost		64,950	5,900	671	171,294	12,488	1,883,666	18,860,695
4	Cost per Unit		1.58	1.58	1.58	1.58	1.58	1.58	1.58
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.38
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								
8	Medi-Cal Units	07/01/03 - 09/30/03		654	240	22,883	250	202,767	1,529,743
8A		10/01/03 - 06/30/04	9,454	760	185	55,401	248	622,100	5,327,197
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03				1,037			142,654
9A		10/01/03 - 06/30/04				1,240			493,530
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03	2,024	114		7,216	1,947		753,442
10A		10/01/03 - 06/30/04	9,191	527		13,440	746		1,740,842
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03				913		10,837	52,100
11A		10/01/03 - 06/30/04				2,022		20,495	128,566
12	Non-Medi-Cal Units		20,473	1,882		4,352	4,707	336,986	1,778,998
13	Medi-Cal Costs	07/01/03 - 09/30/03		1,033	379	36,125	395	320,108	2,414,986
13A		10/01/03 - 06/30/04	14,925	1,200	292	87,481	391	982,101	8,409,980
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		1,543	568	54,004	590	478,530	3,610,193
14A		10/01/03 - 06/30/04	22,311	1,784	437	130,746	585	1,466,156	12,572,185
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		1,557	571	54,462	595	482,585	3,640,788
15A		10/01/03 - 06/30/04	22,501	1,809	440	131,854	590	1,480,598	12,678,729
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03				1,837			225,208
17A		10/01/03 - 06/30/04				1,958			779,130
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03				2,447			336,663
18A		10/01/03 - 06/30/04				2,928			1,164,731
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03				2,468			339,517
19A		10/01/03 - 06/30/04				2,951			1,174,601
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	3,195	180		11,392	3,074		1,189,450
21A		10/01/03 - 06/30/04	14,510	832		21,218	1,178		2,748,246
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	4,777	269		17,030	4,596		1,778,123
22A		10/01/03 - 06/30/04	21,891	1,244		31,718	1,761		4,108,387
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	4,817	271		17,174	4,634		1,793,192
23A		10/01/03 - 06/30/04	21,875	1,254		31,987	1,775		4,143,204
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03				1,441		17,108	82,250
29A		10/01/03 - 06/30/04				3,192		32,355	202,966
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03				2,155		25,575	122,956
30A		10/01/03 - 06/30/04				4,772		48,388	303,416
31	Healthy Families Published Charges	07/01/03 - 09/30/03				2,173		25,792	123,995
31A		10/01/03 - 06/30/04				4,812		48,778	305,987
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		32,320	2,858		6,870	7,431	531,998	2,808,482

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Pacific Clinics			O	P	Q	R	S	T	U
Legal Entity Number: 00203			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			45	47	52	53	54	57	58
1	Allocation Percentage		0.82%	0.26%	5.61%	0.01%	0.96%	0.00%	4.34%
2	Total Units		212,255	67,308	1,452,164	2,259	249,658	481	1,124,823
3	Gross Cost		335,084	106,258	2,292,513	3,566	394,132	728	1,775,744
4	Cost per Unit		1.58	1.58	1.58	1.58	1.58	1.58	1.58
5	SMA per Unit		2.36	2.36	2.38	2.36	2.36	2.36	2.36
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								
8	Medi-Cal Units	07/01/03 - 09/30/03		6,379	76,691	377	35,393	275	322,574
8A		10/01/03 - 06/30/04	26,811	20,482	289,174	343	129,743	159	738,541
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			56,795				
9A		10/01/03 - 06/30/04			168,976				
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03	17,471	5,587	159,924	801			10,423
10A		10/01/03 - 06/30/04	45,287	7,312	355,926	82			52,810
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		2,077	4,496		1,859		
11A		10/01/03 - 06/30/04		1,987	7,663		4,184		
12	Non-Medi-Cal Units		122,686	23,484	332,520	656	78,879	27	675
13	Medi-Cal Costs	07/01/03 - 09/30/03		10,070	121,071	595	55,874	434	509,244
13A		10/01/03 - 06/30/04	42,326	32,335	456,515	541	204,824	251	1,165,925
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		15,054	180,991	890	83,527	649	761,275
14A		10/01/03 - 06/30/04	63,274	48,338	682,451	809	308,193	375	1,742,957
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		15,182	182,525	897	84,235	655	767,728
15A		10/01/03 - 06/30/04	63,610	48,747	688,234	816	308,788	378	1,757,728
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03			89,882				
17A		10/01/03 - 06/30/04			266,780				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03			134,036				
18A		10/01/03 - 06/30/04			398,783				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03			135,172				
19A		10/01/03 - 06/30/04			402,163				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	27,581	8,820	252,470	1,264			16,455
21A		10/01/03 - 06/30/04	71,494	11,543	561,894	129			83,055
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	41,232	13,186	377,421	1,890			24,598
22A		10/01/03 - 06/30/04	106,877	17,256	839,983	194			124,160
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	41,581	13,297	380,619	1,906			24,807
23A		10/01/03 - 06/30/04	107,783	17,403	847,102	195			125,212
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		3,279	7,098		2,619		
29A		10/01/03 - 06/30/04		3,137	12,097		6,805		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		4,902	10,611		3,915		
30A		10/01/03 - 06/30/04		4,689	18,085		9,874		
31	Healthy Families Published Charges	07/01/03 - 09/30/03		4,943	10,700		3,948		
31A		10/01/03 - 06/30/04		4,729	18,238		9,958		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		193,683	37,074	524,945	1,036	124,210	43	1,066

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Pacific Clinics
Legal Entity Number: 00203
Mode: 15 - Outpatient (Program 1)

			CR V Service Function 60	CR W Service Function 61	CR X Service Function 62	CR Y Service Function 67	CR Z Service Function 76	CR AA Service Function 77	AB Service Function
1	Allocation Percentage		0.00%	0.52%	17.62%	0.06%	0.00%	2.16%	
2	Total Units		20	72,898	2,483,898	7,780	449	374,782	
3	Gross Cost		58	213,099	7,202,586	22,743	1,057	882,481	
4	Cost per Unit		2.92	2.92	2.92	2.92	2.35	2.35	
5	SMA per Unit		4.37	4.37	4.37	4.37	3.52	3.52	
6	Published Charge per Unit		4.92	4.92	4.92	4.92	4.75	4.75	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		19,515	119,116	521		35,201	
8A		10/01/03 - 06/30/04	20	32,949	515,053	3,163	33	119,342	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			70,053			7,842	
9A		10/01/03 - 06/30/04			260,002			28,472	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03			284,608	769	371	44,991	
10A		10/01/03 - 06/30/04			651,515	262		89,754	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		1,920	6,717			2,374	
11A		10/01/03 - 06/30/04		1,453	8,988	40		2,863	
12	Non-Medi-Cal Units			17,061	547,866	3,025	45	44,043	
13	Medi-Cal Costs	07/01/03 - 09/30/03		57,047	348,206	1,523		82,888	
13A		10/01/03 - 06/30/04	58	96,318	1,505,628	9,248	78	281,009	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		85,281	520,537	2,277		123,908	
14A		10/01/03 - 06/30/04	67	143,987	2,250,782	13,622	116	420,084	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		98,014	586,051	2,583		167,205	
15A		10/01/03 - 06/30/04	98	162,109	2,534,061	15,582	157	586,875	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03			204,782			16,701	
17A		10/01/03 - 06/30/04			760,050			67,042	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03			306,132			27,956	
18A		10/01/03 - 06/30/04			1,136,209			100,221	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03			344,661			37,725	
19A		10/01/03 - 06/30/04			1,279,210			135,242	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03			831,980	2,248	873	105,938	
21A		10/01/03 - 06/30/04			1,904,540	766		211,339	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03			1,243,737	3,361	1,306	158,388	
22A		10/01/03 - 06/30/04			2,847,121	1,145		315,934	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03			1,400,271	3,783	1,762	213,707	
23A		10/01/03 - 06/30/04			3,205,454	1,289		426,332	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		5,613	19,635			5,590	
29A		10/01/03 - 06/30/04		4,247	28,218	117		6,270	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		8,390	29,353			8,358	
30A		10/01/03 - 06/30/04		6,350	39,190	175		9,374	
31	Healthy Families Published Charges	07/01/03 - 09/30/03		9,446	33,048			11,277	
31A		10/01/03 - 06/30/04		7,149	44,123	197		12,649	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs			49,874	1,601,548	8,843	106	103,708	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR				
Legal Entity: Pasadena Childrens Training			A	B	C	D	E	F	G
Legal Entity Number: 00204			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85	89				
1	Allocation Percentage		100.00%	70.80%	29.20%				
2	Total Units			9,910	4,087				
3	Gross Cost		1,653,263	1,170,525	482,738				
4	Cost per Unit			118.12	118.12				
5	SMA per Unit			183.46	183.46				
6	Published Charge per Unit			114.50	114.50				
7	Negotiated Rate / Cost per Unit			114.50	114.50				
8	Medi-Cal Units	07/01/03 - 09/30/03		3,189	1,251				
8A		10/01/03 - 06/30/04		6,722	2,021				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			19	815				
13	Medi-Cal Costs	07/01/03 - 09/30/03	522,071	374,308	147,762				
13A		10/01/03 - 06/30/04	1,032,684	793,972	238,711				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	810,893	581,385	229,508				
14A		10/01/03 - 06/30/04	1,603,991	1,233,218	370,773				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	506,090	362,851	143,240				
15A		10/01/03 - 06/30/04	1,001,074	769,669	231,405				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	506,090	362,851	143,240				
16A		10/01/03 - 06/30/04	1,001,074	769,669	231,405				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		96,508	2,244	96,264				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Pasadena Childrens Training			A	B	C	D	E	F	G
Legal Entity Number: 00204			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	31	33
1	Allocation Percentage		100.00%	0.23%	5.31%	7.85%	0.35%	0.02%	0.01%
2	Total Units			25,643	585,321	452,475	19,878	928	377
3	Gross Cost		11,707,495	27,248	621,917	919,522	40,396	1,882	766
4	Cost per Unit			1.06	1.06	2.03	2.03	2.03	2.03
5	SMA per Unit			1.83	1.83	2.36	2.36	2.36	2.36
6	Published Charge per Unit			1.03	1.03	1.97	1.97	1.97	1.97
7	Negotiated Rate / Cost per Unit			1.03	1.03	1.97	1.97	1.97	1.97
8	Medi-Cal Units	07/01/03 - 09/30/03		168	124,332	90,422		747	
8A		10/01/03 - 06/30/04		10,075	437,189	339,223		49	377
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		217	2,552	1,321	454		
11A		10/01/03 - 06/30/04		735	5,151	6,423	1,931		
12	Non-Medi-Cal Units			14,448	18,117	15,086	17,493	130	
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,383,795	179	132,106	183,756		1,518	
13A		10/01/03 - 06/30/04	8,528,815	10,705	484,502	889,371		100	766
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,852,874	307	227,528	213,396		1,763	
14A		10/01/03 - 06/30/04	10,159,877	18,437	800,019	800,586		116	890
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,310,828	173	126,062	178,131		1,472	
15A		10/01/03 - 06/30/04	8,265,810	10,377	450,284	868,269		97	743
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	2,310,828	173	126,062	178,131		1,472	
16A		10/01/03 - 06/30/04	8,265,810	10,377	450,284	868,269		97	743
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	38,598	281	2,712	2,685	923		
29A		10/01/03 - 06/30/04	83,814	781	5,473	13,053	3,924		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	46,426	397	4,570	3,118	1,071		
30A		10/01/03 - 06/30/04	100,821	1,345	9,428	15,158	4,557		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	37,418	224	2,629	2,602	894		
31A		10/01/03 - 06/30/04	81,054	757	5,306	12,653	3,804		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	37,418	224	2,629	2,602	894		
32A		10/01/03 - 06/30/04	81,054	757	5,306	12,653	3,804		
33	Non-Medi-Cal Costs		674,673	15,851	17,125	30,858	35,549	284	0

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Pasadena Childrens Training
Legal Entity Number: 00204
Mode: 15 - Outpatient (Program 1)

			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
			34	41	42	52	54	58	61
1	Allocation Percentage		5.38%	1.98%	51.48%	7.24%	0.37%	12.02%	1.57%
2	Total Units		308,990	114,045	2,965,983	417,373	21,233	692,605	47,045
3	Gross Cost		627,931	231,763	6,027,487	848,188	43,150	1,407,516	183,935
4	Cost per Unit		2.03	2.03	2.03	2.03	2.03	2.03	3.91
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit		1.97	1.97	1.97	1.97	1.97	1.97	3.79
7	Negotiated Rate / Cost per Unit		1.97	1.97	1.97	1.97	1.97	1.97	3.79
8	Medi-Cal Units	07/01/03 - 09/30/03	34,031	6,281	837,678	83,231		180,747	5,945
8A		10/01/03 - 06/30/04	281,306	4,433	2,178,058	341,183	702	511,858	28,586
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		1,024	10,388	1,739	2,073		285
11A		10/01/03 - 06/30/04	750	2,255	21,275	3,841	1,078		281
12	Non-Medi-Cal Units		12,903	100,052	118,588	7,929	17,380		11,969
13	Medi-Cal Costs	07/01/03 - 09/30/03	69,158	12,764	1,295,893	128,498		367,315	23,243
13A		10/01/03 - 06/30/04	531,028	9,009	4,426,257	693,252	1,427	1,040,201	111,762
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	80,313	14,823	1,504,920	149,225		426,563	25,980
14A		10/01/03 - 06/30/04	616,662	10,462	5,140,212	805,074	1,657	1,207,965	124,921
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	67,041	12,374	1,256,226	124,585		356,072	22,532
15A		10/01/03 - 06/30/04	514,773	8,733	4,290,770	672,032	1,383	1,008,360	108,341
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	67,041	12,374	1,256,226	124,585		356,072	22,532
16A		10/01/03 - 06/30/04	514,773	8,733	4,290,770	672,032	1,383	1,008,360	108,341
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		2,081	21,106	3,534	4,213		1,114
29A		10/01/03 - 06/30/04	1,524	4,583	43,235	7,399	2,191		1,020
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		2,417	24,511	4,104	4,892		1,245
30A		10/01/03 - 06/30/04	1,770	5,322	50,209	8,593	2,544		1,141
31	Healthy Families Published Charges	07/01/03 - 09/30/03		2,017	20,460	3,426	4,084		1,080
31A		10/01/03 - 06/30/04	1,478	4,442	41,912	7,173	2,124		969
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03		2,017	20,460	3,426	4,084		1,080
32A		10/01/03 - 06/30/04	1,478	4,442	41,912	7,173	2,124		969
33	Non-Medi-Cal Costs		26,222	203,328	240,995	15,504	35,320		48,795

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

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

			NR	NR					
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			62	77					
1	Allocation Percentage		4.27%	1.93%					
2	Total Units		127,924	82,859					
3	Gross Cost		500,141	225,855					
4	Cost per Unit		3.91	2.72					
5	SMA per Unit		4.37	3.62					
6	Published Charge per Unit		3.79	2.64					
7	Negotiated Rate / Cost per Unit		3.79	2.64					
8	Medi-Cal Units	07/01/03 - 09/30/03	15,881	39,391					
8A		10/01/03 - 06/30/04	111,231	41,698					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04		158					
12	Non-Medi-Cal Units		812	1,812					
13	Medi-Cal Costs	07/01/03 - 09/30/03	62,090	107,276					
13A		10/01/03 - 06/30/04	434,877	113,559					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	69,400	138,656					
14A		10/01/03 - 06/30/04	486,079	146,777					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	60,189	103,992					
15A		10/01/03 - 06/30/04	421,585	110,083					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	60,189	103,992					
16A		10/01/03 - 06/30/04	421,585	110,083					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04		430					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04		558					
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04		417					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04		417					
33	Non-Medi-Cal Costs		3,175	4,390					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: PENNY LANE CENTERS			A	B	C	D	E	F	G
Legal Entity Number: 00201			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.01%	5.44%	0.00%	6.87%	0.25%	0.11%
2	Total Units			389	394,112	179	383,557	13,357	5,579
3	Gross Cost		10,584,079	539	575,398	261	727,108	26,714	11,158
4	Cost per Unit			1.46	1.46	1.46	2.00	2.00	2.00
5	SMA per Unit			1.83	1.83	1.83	2.38	2.38	2.38
6	Published Charge per Unit			1.88	1.88	1.88	2.42	2.42	2.42
7	Negotiated Rate / Cost per Unit			1.46	1.46	1.46	2.00	2.00	2.00
8	Medi-Cal Units	07/01/03 - 09/30/03		140	100,428		100,583	762	575
8A		10/01/03 - 06/30/04		34	243,388	179	239,332	8,063	3,725
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			1,201		3,009		
11A		10/01/03 - 06/30/04			1,209		4,675		
12	Non-Medi-Cal Units			195	47,886		15,958	8,542	1,279
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,580,842	204	146,823		201,164	1,524	1,150
13A		10/01/03 - 06/30/04	7,101,809	50	355,343	261	478,659	12,108	7,450
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,029,511	256	183,783		237,376	1,798	1,357
14A		10/01/03 - 06/30/04	8,323,493	82	445,400	328	564,824	14,285	8,791
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,107,463	263	188,805		243,411	1,844	1,392
15A		10/01/03 - 06/30/04	8,537,756	84	457,569	337	579,183	14,648	9,015
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	2,580,869	204	146,625		201,166	1,524	1,150
16A		10/01/03 - 06/30/04	7,101,883	50	355,348	261	478,684	12,108	7,450
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04	590						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04	696						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04	714						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04	590						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	33,837		1,753		6,018		
29A		10/01/03 - 06/30/04	78,157		1,785		9,350		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	39,717		2,196		7,101		
30A		10/01/03 - 06/30/04	91,546		2,212		11,033		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	40,738		2,258		7,282		
31A		10/01/03 - 06/30/04	93,895		2,273		11,314		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	33,837		1,753		6,018		
32A		10/01/03 - 06/30/04	78,158		1,785		9,350		
33	Non-Medi-Cal Costs		788,844	285	89,913		31,916	13,084	2,558

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: PENNY LANE CENTERS			H	I	J	K	L	M	N
Legal Entity Number: 00201			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	57
1	Allocation Percentage		1.22%	1.13%	54.22%	0.96%	5.00%	0.15%	0.09%
2	Total Units		64,635	59,613	2,869,429	50,841	264,659	7,740	4,746
3	Gross Cost		129,269	119,225	5,738,798	101,681	529,712	15,480	9,492
4	Cost per Unit		2.00	2.00	2.00	2.00	2.00	2.00	2.00
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.42	2.42	2.42	2.42	2.42	2.42	2.42
7	Negotiated Rate / Cost per Unit		2.00	2.00	2.00	2.00	2.00	2.00	2.00
8	Medi-Cal Units	07/01/03 - 09/30/03	16,050	7,055	891,470	8,349	65,912	1,296	353
8A		10/01/03 - 06/30/04	47,175	27,377	1,896,910	34,385	169,545	3,684	4,393
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04			105	190			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			11,352				
11A		10/01/03 - 06/30/04	915		26,989		1,606		
12	Non-Medi-Cal Units		495	25,181	242,603	7,917	27,796	2,758	
13	Medi-Cal Costs	07/01/03 - 09/30/03	32,100	14,110	1,382,928	16,698	131,823	2,596	706
13A		10/01/03 - 06/30/04	94,349	54,753	3,793,780	68,769	339,086	7,388	8,786
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	37,878	16,650	1,631,869	19,704	155,552	3,063	833
14A		10/01/03 - 06/30/04	111,333	64,610	4,476,708	81,149	400,126	8,694	10,367
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	38,841	17,073	1,673,357	20,205	159,507	3,141	854
15A		10/01/03 - 06/30/04	114,164	66,252	4,590,522	83,212	410,299	8,915	10,631
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	32,100	14,110	1,382,940	16,698	131,824	2,596	706
16A		10/01/03 - 06/30/04	94,350	54,754	3,793,820	68,770	339,090	7,388	8,788
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04			210	380			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04			248	448			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04			254	460			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04			210	380			
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03			22,704				
29A		10/01/03 - 06/30/04	1,830		53,977		3,212		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03			26,791				
30A		10/01/03 - 06/30/04	2,159		63,894		3,790		
31	Healthy Families Published Charges	07/01/03 - 09/30/03			27,472				
31A		10/01/03 - 06/30/04	2,214		65,313		3,887		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03			22,704				
32A		10/01/03 - 06/30/04	1,830		53,978		3,212		
33	Non-Medi-Cal Costs		990	50,361	485,201	15,834	55,591	5,516	(0)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR			
Legal Entity: PENNY LANE CENTERS			O	P	Q	R	S	T	U
Legal Entity Number: 00201			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)									
			58	61	62	67			
1	Allocation Percentage		13.66%	0.15%	10.70%	0.04%			
2	Total Units		723,164	3,906	279,738	1,034			
3	Gross Cost		1,448,313	15,819	1,132,927	4,188			
4	Cost per Unit		2.00	4.05	4.05	4.05			
5	SMA per Unit		2.36	4.37	4.37	4.37			
6	Published Charge per Unit		2.42	4.49	4.49	4.49			
7	Negotiated Rate / Cost per Unit		2.00	4.05	4.05	4.05			
8	Medi-Cal Units	07/01/03 - 09/30/03	192,445	620	84,463	185			
8A		10/01/03 - 06/30/04	530,368	1,741	200,241	589			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			830				
11A		10/01/03 - 06/30/04			1,981				
12	Non-Medi-Cal Units		351	1,545	12,223	280			
13	Medi-Cal Costs	07/01/03 - 09/30/03	384,888	2,511	261,072	749			
13A		10/01/03 - 06/30/04	1,060,725	7,051	810,968	2,304			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	454,170	2,709	261,703	806			
14A		10/01/03 - 06/30/04	1,251,668	7,608	875,053	2,487			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	485,717	2,784	269,439	831			
15A		10/01/03 - 06/30/04	1,283,491	7,817	899,082	2,555			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	384,890	2,511	261,075	749			
16A		10/01/03 - 06/30/04	1,060,736	7,051	810,976	2,304			
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03			3,361				
29A		10/01/03 - 06/30/04			8,023				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03			3,827				
30A		10/01/03 - 06/30/04			8,657				
31	Healthy Families Published Charges	07/01/03 - 09/30/03			3,727				
31A		10/01/03 - 06/30/04			8,895				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03			3,382				
32A		10/01/03 - 06/30/04			8,023				
33	Non-Medi-Cal Costs		702	8,257	49,503	1,134			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Saint Johns Health center
Legal Entity Number: 00217
Mode: 15 - Outpatient (Program 1)

				CR	CR	CR	CR	CR	CR
			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	14
1	Allocation Percentage		100.00%	0.76%	2.76%	1.62%	9.50%	1.97%	0.47%
2	Total Units			10,370	37,889	22,242	104,178	21,810	5,166
3	Gross Cost		2,997,751	22,878	82,859	48,841	284,782	59,073	14,122
4	Cost per Unit			2.19	2.19	2.19	2.73	2.73	2.73
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			2.00	2.00	2.00	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		1,690	2,756	6,990	8,205	3,041	2,624
8A		10/01/03 - 06/30/04		4,830	21,221	13,862	75,606	5,322	1,387
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			2,239		10		
9A		10/01/03 - 06/30/04			4,285		148		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04			1,724		7,490		
12	Non-Medi-Cal Units			3,850	5,884	1,390	12,721	13,247	955
13	Medi-Cal Costs	07/01/03 - 09/30/03	369,395	3,896	8,027	15,288	22,429	8,313	7,720
13A		10/01/03 - 06/30/04	1,709,284	10,563	46,408	30,315	206,876	14,548	3,792
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	319,503	3,083	5,043	12,792	19,364	7,177	6,665
14A		10/01/03 - 06/30/04	1,476,940	8,839	38,834	25,367	178,430	12,560	3,273
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	337,827	3,380	6,512	13,980	20,518	7,603	7,060
15A		10/01/03 - 06/30/04	1,583,191	9,680	42,442	27,724	169,015	13,305	3,468
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	36,475		4,696		27		
17A		10/01/03 - 06/30/04	143,270		9,371		399		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	31,543		4,097		24		
18A		10/01/03 - 06/30/04	124,012		7,842		345		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	33,358		4,478		25		
19A		10/01/03 - 06/30/04	131,027		8,570		365		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	108,987		3,770		20,475		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	94,234		3,155		17,676		
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	99,855		3,448		18,725		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		630,379	8,420	12,387	3,040	34,774	38,212	2,611

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Saint Johns Health center
Legal Entity Number: 00217
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
			31	33	34	41	42	45	52
1	Allocation Percentage		0.24%	0.25%	2.98%	4.75%	53.51%	1.75%	7.72%
2	Total Units		2,675	2,695	32,690	52,104	588,771	19,199	84,627
3	Gross Cost		7,312	7,367	89,362	142,432	1,804,005	52,483	231,338
4	Cost per Unit		2.73	2.73	2.73	2.73	2.73	2.73	2.73
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.50	2.50	2.50	2.50	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	270		1,730	3,711	85,669	10,814	9,572
8A		10/01/03 - 06/30/04	1,750	1,650	21,418	9,761	383,028	4,660	51,960
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					7,452		1,388
9A		10/01/03 - 06/30/04					34,443		5,968
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04			4,261		21,593		1,303
12	Non-Medi-Cal Units		655	1,045	5,261	38,632	84,588	3,725	14,438
13	Medi-Cal Costs	07/01/03 - 09/30/03	738		4,729	10,144	179,514	29,561	26,188
13A		10/01/03 - 06/30/04	4,784	4,510	58,549	28,683	992,373	12,739	142,039
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	637		4,083	8,758	154,979	25,521	22,590
14A		10/01/03 - 06/30/04	4,130	3,894	50,548	23,038	856,741	10,998	122,626
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	675		4,325	9,278	184,173	27,035	23,930
15A		10/01/03 - 06/30/04	4,375	4,125	53,545	24,403	907,585	11,650	129,900
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					20,371		3,794
17A		10/01/03 - 06/30/04					94,154		16,309
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					17,587		3,276
18A		10/01/03 - 06/30/04					81,285		14,080
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					18,630		3,470
19A		10/01/03 - 06/30/04					86,108		14,915
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04			11,848		59,027		3,562
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04			10,068		50,959		3,075
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04			10,653		53,983		3,258
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,791	2,857	14,436	105,605	258,567	10,183	39,488

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Saint Johns Health center
Legal Entity Number: 00217
Mode: 15 - Outpatient (Program 1)

			CR O	CR P	CR Q	CR R	CR S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			53	54	61	62	77		
1	Allocation Percentage		0.12%	0.03%	1.40%	9.85%	0.32%		
2	Total Units		1,287	380	8,513	80,026	2,315		
3	Gross Cost		3,518	1,039	41,888	295,358	9,492		
4	Cost per Unit		2.73	2.73	4.92	4.92	4.10		
5	SMA per Unit		2.36	2.36	4.37	4.37	3.52		
6	Published Charge per Unit		2.50	2.50	4.50	4.50	3.75		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	1,152		958	9,390	245		
8A		10/01/03 - 06/30/04	135	297	1,397	28,426	1,795		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03				1,501			
9A		10/01/03 - 06/30/04				4,682			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04				2,131			
12	Non-Medi-Cal Units			83	6,158	13,898	275		
13	Medi-Cal Costs	07/01/03 - 09/30/03	3,149		4,714	46,204	1,005		
13A		10/01/03 - 06/30/04	369	812	8,874	139,670	7,360		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,719		4,186	41,034	862		
14A		10/01/03 - 06/30/04	319	701	8,105	124,222	6,318		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,860		4,311	42,255	919		
15A		10/01/03 - 06/30/04	338	743	8,287	127,917	6,731		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03				7,386			
17A		10/01/03 - 06/30/04				23,036			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03				6,559			
18A		10/01/03 - 06/30/04				20,460			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03				6,755			
19A		10/01/03 - 06/30/04				21,069			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04				10,488			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04				9,312			
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04				9,590			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		0	227	30,300	88,375	1,128		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR	CR	CR		
Legal Entity: San Fernando Valley CMHC Inc.			A	B	C	D	E	F	G
Legal Entity Number: 00208			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85	89	98	99		
1	Allocation Percentage		100.00%	52.58%	0.17%	47.07%	0.19%		
2	Total Units			8,622	25	10,893	43		
3	Gross Cost		2,522,317	1,328,130	4,252	1,187,194	4,741		
4	Cost per Unit			153.81	170.08	108.99	110.26		
5	SMA per Unit			183.48	183.48	118.94	118.94		
6	Published Charge per Unit			183.48	183.48	118.94	118.94		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		2,357		2,590			
8A		10/01/03 - 06/30/04		5,954		8,067			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		33					
9A		10/01/03 - 06/30/04		25					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			253	25	238	43		
13	Medi-Cal Costs	07/01/03 - 09/30/03	644,801	382,525		262,276			
13A		10/01/03 - 06/30/04	1,794,968	915,771		879,197			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	740,470	432,415		308,055			
14A		10/01/03 - 06/30/04	2,051,810	1,092,321		959,489			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	740,470	432,415		308,055			
15A		10/01/03 - 06/30/04	2,051,810	1,092,321		959,489			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	5,078	5,078					
17A		10/01/03 - 06/30/04	3,845	3,845					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	8,054	8,054					
18A		10/01/03 - 06/30/04	4,587	4,587					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	8,054	8,054					
19A		10/01/03 - 06/30/04	4,587	4,587					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		73,627	38,913	4,252	25,721	4,741		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: San Fernando Valley CMHC Inc.			A	B	C	D	E	F	G
Legal Entity Number: 00208			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	41	42
1	Allocation Percentage		100.00%	0.10%	9.59%	3.42%	0.17%	0.80%	53.77%
2	Total Units			9,494	944,498	281,849	13,185	81,093	4,107,882
3	Gross Cost		14,963,441	14,419	1,434,415	512,453	25,823	119,654	8,045,101
4	Cost per Unit			1.52	1.52	1.98	1.96	1.98	1.96
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								
8	Medi-Cal Units	07/01/03 - 09/30/03		1,824	134,716	62,241	303	3,542	949,698
8A		10/01/03 - 06/30/04		4,081	713,348	183,621	6,249	24,513	2,583,808
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03				160			543
9A		10/01/03 - 06/30/04				148			571
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			3,809	98,434	15,479	6,633	33,038	563,064
13	Medi-Cal Costs	07/01/03 - 09/30/03	3,059,685	2,770	204,594	121,902	593	8,937	1,880,031
13A		10/01/03 - 06/30/04	9,857,981	8,167	1,083,366	359,631	12,239	48,010	5,080,099
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,686,838	3,338	246,630	146,889	715	8,359	2,241,287
14A		10/01/03 - 06/30/04	11,637,807	7,432	1,305,427	433,346	14,748	57,851	8,121,382
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,888,838	3,338	246,630	146,889	715	8,359	2,241,287
15A		10/01/03 - 06/30/04	11,637,807	7,432	1,305,427	433,346	14,748	57,851	8,121,382
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	3,564			313			1,063
17A		10/01/03 - 06/30/04	5,281			280			1,118
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	4,294			378			1,281
18A		10/01/03 - 06/30/04	8,364			349			1,348
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	4,294			378			1,281
19A		10/01/03 - 06/30/04	8,364			349			1,348
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,238,930	5,481	146,455	30,316	12,991	64,707	1,102,789

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	
Legal Entity: San Fernando Valley CMHC Inc.			H	I	J	K	L	M	N
Legal Entity Number: 00208			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			52	54	58	61	62	77	
1	Allocation Percentage		5.86%	0.26%	4.50%	0.04%	13.76%	7.74%	
2	Total Units		447,399	20,013	343,939	1,570	587,797	396,278	
3	Gross Cost		876,253	39,198	673,622	5,894	2,059,194	1,157,818	
4	Cost per Unit		1.96	1.96	1.96	3.63	3.63	2.92	
5	SMA per Unit		2.38	2.38	2.38	4.37	4.37	3.52	
6	Published Charge per Unit		2.38	2.38	2.38	4.37	4.37	3.52	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	52,862	79	89,767	45	106,580	87,323	
8A		10/01/03 - 06/30/04	312,506	11,512	252,582	30	307,030	282,812	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	383	30			360		
9A		10/01/03 - 06/30/04					1,088		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		81,648	8,392	1,590	1,495	152,738	48,343	
13	Medi-Cal Costs	07/01/03 - 09/30/03	103,533	155	175,813	183	388,627	198,868	
13A		10/01/03 - 06/30/04	812,059	22,547	494,894	109	1,113,488	825,574	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	124,754	188	211,850	197	485,755	238,977	
14A		10/01/03 - 06/30/04	737,514	27,188	598,094	131	1,341,721	994,794	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	124,754	188	211,850	197	485,755	238,977	
15A		10/01/03 - 06/30/04	737,514	27,188	598,094	131	1,341,721	994,794	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	750	58			1,378		
17A		10/01/03 - 06/30/04					3,873		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	904	71			1,661		
18A		10/01/03 - 06/30/04					4,667		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	904	71			1,661		
19A		10/01/03 - 06/30/04					4,667		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		159,912	16,436	3,114	5,422	553,929	135,378	

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: San Gabriel Children's Center
Legal Entity Number: 00320
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				85	89				
1	Allocation Percentage		100.00%	57.77%	42.23%				
2	Total Units			3,586	2,621				
3	Gross Cost		1,090,345	629,931	460,415				
4	Cost per Unit			175.66	175.66				
5	SMA per Unit			183.46	183.46				
6	Published Charge per Unit			183.46	183.46				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		731	890				
8A		10/01/03 - 06/30/04		2,731	1,484				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04			287				
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			124	160				
13	Medi-Cal Costs	07/01/03 - 09/30/03	249,618	128,410	121,208				
13A		10/01/03 - 06/30/04	740,423	479,738	260,685				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	260,697	134,109	126,587				
14A		10/01/03 - 06/30/04	773,284	501,029	272,255				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	260,697	134,109	126,587				
15A		10/01/03 - 06/30/04	773,284	501,029	272,255				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04	50,416		50,416				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04	52,653		52,653				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04	52,653		52,653				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		49,859	21,782	28,106				

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				cr	cr	cr	cr	cr	cr
Legal Entity: San Gabriel Children's Center			A	B	C	D	E	F	G
Legal Entity Number: 00320			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	41	42
1	Allocation Percentage		100.00%	0.11%	0.71%	2.61%	0.77%	6.26%	17.47%
2	Total Units			513	3,422	9,775	2,894	30,888	65,320
3	Gross Cost		844,927	899	5,996	22,089	6,540	69,796	147,604
4	Cost per Unit			1.75	1.75	2.26	2.26	2.26	2.26
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								
8	Medi-Cal Units	07/01/03 - 09/30/03			295	1,785		2,568	15,504
8A		10/01/03 - 06/30/04		513	3,127	8,010	2,842	22,217	49,741
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04						2,841	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units						52	3,262	75
13	Medi-Cal Costs	07/01/03 - 09/30/03	216,673		517	3,988		5,803	35,035
13A		10/01/03 - 06/30/04	590,840	899	5,479	18,100	6,422	50,204	112,400
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	226,289		540	4,165		6,060	38,589
14A		10/01/03 - 06/30/04	617,062	939	5,722	18,904	6,707	52,432	117,389
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	226,289		540	4,165		6,060	38,589
15A		10/01/03 - 06/30/04	617,062	939	5,722	18,904	6,707	52,432	117,389
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04	7,382					6,420	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04	7,710					6,705	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04	7,710					6,705	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		30,032		(0)		118	7,371	169

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			cr	cr	cr	cr			
Legal Entity: San Gabriel Children's Center			H	I	J	K	L	M	N
Legal Entity Number: 00320			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			52	54	81	82			
1	Allocation Percentage		49.06%	13.34%	2.60%	5.08%			
2	Total Units		183,438	49,897	5,250	10,220			
3	Gross Cost		414,517	112,753	21,968	42,764			
4	Cost per Unit		2.26	2.26	4.18	4.18			
5	SMA per Unit		2.36	2.36	4.37	4.37			
6	Published Charge per Unit		2.36	2.36	4.37	4.37			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	55,093	8,209	2,427	4,333			
8A		10/01/03 - 06/30/04	128,345	33,009	2,083	5,787			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04			230				
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			8,679	510	150			
13	Medi-Cal Costs	07/01/03 - 09/30/03	124,484	18,550	10,155	18,131			
13A		10/01/03 - 06/30/04	290,023	74,591	8,716	24,005			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	130,019	19,373	10,606	18,935			
14A		10/01/03 - 06/30/04	302,894	77,901	9,103	25,071			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	130,019	19,373	10,606	18,935			
15A		10/01/03 - 06/30/04	302,894	77,901	9,103	25,071			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04			962				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04			1,005				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04			1,005				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		0	19,812	2,134	628			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: SHIELDS for Families, Inc.			A	B	C	D	E	F	G
Legal Entity Number: 00558			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				04	06	10	12	17	31
1	Allocation Percentage		100.00%	6.59%	1.34%	13.32%	0.04%	0.20%	0.00%
2	Total Units			251,003	51,152	507,290	1,367	7,488	10
3	Gross Cost		4,630,978	305,175	62,192	616,776	1,862	9,104	12
4	Cost per Unit			1.22	1.22	1.22	1.22	1.22	1.24
5	SMA per Unit			1.83	1.83	2.36	2.36	2.36	2.38
6	Published Charge per Unit			1.00	1.00	1.50	1.50	1.50	1.50
7	Negotiated Rate / Cost per Unit			0.98	0.98	1.26	1.26	1.26	1.26
8	Medi-Cal Units	07/01/03 - 09/30/03		48,681	12,673	131,059		1,878	
8A		10/01/03 - 06/30/04		191,095	21,202	327,389		2,952	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			29				
9A		10/01/03 - 06/30/04			628			15	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		1,320		1,912			
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			9,907	16,620	46,930	1,367	2,643	10
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,167,689	59,188	15,408	159,345		2,283	
13A		10/01/03 - 06/30/04	2,878,486	232,338	25,778	398,048		3,589	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,257,863	89,086	23,192	309,299		4,432	
14A		10/01/03 - 06/30/04	5,528,099	349,704	36,800	772,638		6,967	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,420,968	48,681	12,673	196,589		2,817	
15A		10/01/03 - 06/30/04	3,469,561	191,095	21,202	491,084		4,428	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,205,804	47,707	12,420	185,134		2,368	
16A		10/01/03 - 06/30/04	2,952,435	187,273	20,778	412,510		3,720	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	108		35				
17A		10/01/03 - 06/30/04	4,850		764			18	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	195		53				
18A		10/01/03 - 06/30/04	9,768		1,149			35	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	119		29				
19A		10/01/03 - 06/30/04	6,000		628			23	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	104		28				
20A		10/01/03 - 06/30/04	5,220		615			19	
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	18,956	1,805		2,325			
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	32,883	2,416		4,512			
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03	20,462	1,320		2,868			
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	17,458	1,294		2,409			
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		562,886	12,045	20,207	57,059	1,862	3,213	12

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: SHIELDS for Families, Inc.
Legal Entity Number: 00558
Mode: 15 - Outpatient (Program 1)

			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
			34	37	41	42	47	52	54
1	Allocation Percentage		0.85%	0.01%	0.07%	80.19%	3.54%	10.51%	0.02%
2	Total Units		32,441	392	2,783	2,292,595	134,855	400,455	830
3	Gross Cost		39,442	477	3,383	2,787,384	163,960	486,883	1,009
4	Cost per Unit		1.22	1.22	1.22	1.22	1.22	1.22	1.22
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		1.50	1.50	1.50	1.50	1.50	1.50	1.50
7	Negotiated Rate / Cost per Unit		1.26	1.26	1.26	1.26	1.26	1.26	1.26
8	Medi-Cal Units	07/01/03 - 09/30/03	10,322			544,589	37,748	143,760	
8A		10/01/03 - 06/30/04	21,843	392		1,485,770	36,358	244,188	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					60		
9A		10/01/03 - 06/30/04					2,719		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	156			7,523		2,630	
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		120		2,783	274,413	57,974	9,857	830
13	Medi-Cal Costs	07/01/03 - 09/30/03	12,550			662,490	45,692	174,811	
13A		10/01/03 - 06/30/04	26,557	477		1,782,119	44,202	296,890	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	24,360			1,285,936	89,081	339,321	
14A		10/01/03 - 06/30/04	51,549	925		3,459,217	85,800	576,284	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	15,483			817,334	58,619	215,670	
15A		10/01/03 - 06/30/04	32,765	588		2,198,655	54,534	366,282	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	13,006			686,560	47,560	181,163	
16A		10/01/03 - 06/30/04	27,522	494		1,846,870	45,809	307,677	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					73		
17A		10/01/03 - 06/30/04					3,306		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					142		
18A		10/01/03 - 06/30/04					6,417		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					90		
19A		10/01/03 - 06/30/04					4,079		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					76		
20A		10/01/03 - 06/30/04					3,426		
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	190			9,147		3,198	
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	368			17,754		6,207	
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03	234			11,285		3,945	
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	197			9,479		3,314	
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		148		3,383	333,638	70,488	11,984	1,009

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: SHIELDS for Families, Inc.
Legal Entity Number: 00558
Mode: 15 - Outpatient (Program 1)

			NR	NR	NR	NR	NR		
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			57	62	67	76	77		
1	Allocation Percentage		1.65%	0.34%	0.20%	0.27%	0.88%		
2	Total Units		62,684	12,982	7,577	10,139	32,894		
3	Gross Cost		76,188	15,784	9,213	12,327	39,994		
4	Cost per Unit		1.22	1.22	1.22	1.22	1.22		
5	SMA per Unit		2.36	4.37	4.37	3.52	3.52		
6	Published Charge per Unit		1.50	2.50	2.50	2.00	2.00		
7	Negotiated Rate / Cost per Unit		1.28	2.34	2.34	1.89	1.89		
8	Medi-Cal Units	07/01/03 - 09/30/03	13,050	3,106	2,625	3,235	7,385		
8A		10/01/03 - 06/30/04	18,480	8,835	2,162	2,199	24,874		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04	222		255	150			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					405		
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		30,932	1,041	2,535	4,555	450		
13	Medi-Cal Costs	07/01/03 - 09/30/03	15,866	3,776	3,192	3,933	8,955		
13A		10/01/03 - 06/30/04	22,444	10,742	2,629	2,674	30,000		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	30,798	13,573	11,471	11,887	25,925		
14A		10/01/03 - 06/30/04	43,568	38,609	9,448	7,740	86,852		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	19,575	7,766	6,563	6,470	14,730		
15A		10/01/03 - 06/30/04	27,690	22,088	5,405	4,398	49,348		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	16,443	7,268	6,143	6,114	13,920		
16A		10/01/03 - 06/30/04	23,260	20,674	5,059	4,156	46,634		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04	270		310	182			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04	524		1,114	528			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04	333		638	300			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04	280		597	284			
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03					492		
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					1,428		
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03					810		
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					765		
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		37,608	1,286	3,082	5,538	547		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: South Bay Children's Health Center			A	B	C	D	E	F	G
Legal Entity Number: 00213			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				NR 98	NR 99				
1	Allocation Percentage		100.00%	0.75%	99.25%				
2	Total Units			13	1,723				
3	Gross Cost		254,498	1,906	252,592				
4	Cost per Unit			146.60	146.60				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			120.00	120.00				
7	Negotiated Rate / Cost per Unit			115.14	115.14				
8	Medi-Cal Units	07/01/03 - 09/30/03		10	55				
8A		10/01/03 - 06/30/04		3	483				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				1,185				
13	Medi-Cal Costs	07/01/03 - 09/30/03	9,529	1,488	8,063				
13A		10/01/03 - 06/30/04	71,248	440	70,808				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	7,731	1,189	6,542				
14A		10/01/03 - 06/30/04	57,805	357	57,448				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	7,800	1,200	6,600				
15A		10/01/03 - 06/30/04	58,320	360	57,960				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	7,484	1,151	6,333				
16A		10/01/03 - 06/30/04	55,958	345	55,613				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		173,721		173,721				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: South Bay Children's Health Center			A	B	C	D	E	F	G
Legal Entity Number: 00213			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	33	34
1	Allocation Percentage		100.00%	1.22%	2.43%	10.23%	2.78%	1.27%	1.49%
2	Total Units			3,831	7,642	26,045	7,091	3,239	3,794
3	Gross Cost		710,168	8,634	17,222	72,624	19,772	9,032	10,579
4	Cost per Unit			2.25	2.25	2.79	2.79	2.79	2.79
5	SMA per Unit			1.83	1.83	2.36	2.36	2.36	2.36
6	Published Charge per Unit			2.10	2.10	2.50	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit			1.77	1.77	2.19	2.19	2.19	2.19
8	Medi-Cal Units	07/01/03 - 09/30/03			1,347	5,058			99
8A		10/01/03 - 06/30/04			4,851	14,809			2,785
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		60			330		
10A		10/01/03 - 06/30/04		752			1,098	1,020	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			181	785			231
11A		10/01/03 - 06/30/04			563	2,427			679
12	Non-Medi-Cal Units			3,019	710	2,958	5,863	2,219	
13	Medi-Cal Costs	07/01/03 - 09/30/03	89,321		3,036	14,104			276
13A		10/01/03 - 06/30/04	318,595		10,932	41,293			7,766
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	76,140		2,485	11,937			234
14A		10/01/03 - 06/30/04	271,943		8,677	34,949			6,573
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	80,090		2,829	12,645			248
15A		10/01/03 - 06/30/04	285,816		10,187	37,023			6,963
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	70,153		2,384	11,077			217
16A		10/01/03 - 06/30/04	250,224		8,586	32,432			6,099
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	14,180	135			920		
21A		10/01/03 - 06/30/04	33,572	1,695			3,062	2,844	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	12,244	110			779		
22A		10/01/03 - 06/30/04	28,664	1,376			2,591	2,407	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	12,680	126			825		
23A		10/01/03 - 06/30/04	30,112	1,579			2,745	2,550	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03	11,137	106			723		
24A		10/01/03 - 06/30/04	26,368	1,331			2,405	2,234	
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	12,811		408	2,217			644
29A		10/01/03 - 06/30/04	40,890		1,246	6,767			1,893
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	10,912		331	1,676			545
30A		10/01/03 - 06/30/04	34,808		1,012	5,728			1,802
31	Healthy Families Published Charges	07/01/03 - 09/30/03	11,487		380	1,988			578
31A		10/01/03 - 06/30/04	36,667		1,161	6,068			1,698
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	10,082		320	1,741			506
32A		10/01/03 - 06/30/04	32,115		979	5,315			1,487
33	Non-Medi-Cal Costs		200,799	6,804	1,900	8,242	15,791	6,187	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: South Bay Children's Health Center
Legal Entity Number: 00213
Mode: 15 - Outpatient (Program 1)

			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
			41	42	52	54	61	62	
1	Allocation Percentage		14.68%	43.45%	0.35%	0.14%	7.13%	14.84%	
2	Total Units		37,386	110,857	885	368	10,252	21,328	
3	Gross Cost		104,247	308,555	2,468	1,026	50,646	105,384	
4	Cost per Unit		2.79	2.79	2.79	2.79	4.94	4.94	
5	SMA per Unit		2.36	2.36	2.36	2.36	4.37	4.37	
6	Published Charge per Unit		2.50	2.50	2.50	2.50	4.40	4.40	
7	Negotiated Rate / Cost per Unit		2.19	2.19	2.19	2.19	3.88	3.88	
8	Medi-Cal Units	07/01/03 - 09/30/03		19,895	37			3,418	
8A		10/01/03 - 06/30/04		66,733	755	198		14,143	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03	2,386				1,310		
10A		10/01/03 - 06/30/04	8,430				1,628		
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		2,616	23			442	
11A		10/01/03 - 06/30/04		6,783	70			1,286	
12	Non-Medi-Cal Units		28,570	12,850		170	7,314	2,039	
13	Medi-Cal Costs	07/01/03 - 09/30/03		54,917	103			16,885	
13A		10/01/03 - 06/30/04		188,077	2,105	552		89,869	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		48,480	87			14,937	
14A		10/01/03 - 06/30/04		157,490	1,782	467		61,805	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		49,286	93			15,039	
15A		10/01/03 - 06/30/04		168,833	1,888	495		62,229	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03		43,132	81			13,262	
16A		10/01/03 - 06/30/04		148,145	1,653	434		54,875	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	6,653				6,472		
21A		10/01/03 - 06/30/04	17,929				8,043		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	5,631				5,725		
22A		10/01/03 - 06/30/04	15,175				7,114		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	5,965				5,784		
23A		10/01/03 - 06/30/04	16,075				7,183		
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03	5,225				5,083		
24A		10/01/03 - 06/30/04	14,082				6,317		
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		7,294	84			2,184	
29A		10/01/03 - 06/30/04		24,435	195			6,353	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		6,174	54			1,932	
30A		10/01/03 - 06/30/04		20,681	165			5,620	
31	Healthy Families Published Charges	07/01/03 - 09/30/03		6,540	58			1,945	
31A		10/01/03 - 06/30/04		21,906	175			5,658	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03		5,729	50			1,715	
32A		10/01/03 - 06/30/04		19,191	153			4,990	
33	Non-Medi-Cal Costs		79,864	35,831	(0)	474	88,132	10,073	

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County. Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Special Service For Groups			A	B	C	D	E	F	G
Legal Entity Number: 00214			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				03	04	10	12	33	34
1	Allocation Percentage		100.00%	0.11%	13.80%	4.23%	0.22%	0.02%	0.20%
2	Total Units			9,302	1,130,535	292,377	15,518	1,235	13,858
3	Gross Cost		11,301,589	12,834	1,559,744	478,297	25,386	2,020	22,671
4	Cost per Unit			1.38	1.38	1.64	1.64	1.64	1.64
5	SMA per Unit			1.83	1.83	2.36	2.36	2.36	2.36
6	Published Charge per Unit			1.47	1.47	1.74	1.74	1.74	1.74
7	Negotiated Rate / Cost per Unit			1.40	1.40	1.66	1.66	1.66	1.66
8	Medi-Cal Units	07/01/03 - 09/30/03		1,211	185,270	54,446	2,639		4,120
8A		10/01/03 - 06/30/04		1,195	576,864	147,426	1,638		3,478
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			4,305	1,053			53
9A		10/01/03 - 06/30/04			59,553	6,455			929
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03			1,296	1,988			
10A		10/01/03 - 06/30/04			1,953	2,982			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			3,834	5,184			
11A		10/01/03 - 06/30/04		2,627	2,489	6,904			
12	Non-Medi-Cal Units			4,269	314,971	65,939	11,241	1,235	5,278
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,874,423	1,671	228,015	89,068	4,317		6,740
13A		10/01/03 - 06/30/04	5,896,096	1,649	795,871	241,173	2,680		5,690
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,855,070	2,216	302,444	128,493	6,228		9,723
14A		10/01/03 - 06/30/04	8,334,444	2,187	1,055,661	347,925	3,866		8,206
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,994,777	1,780	242,947	94,736	4,592		7,169
15A		10/01/03 - 06/30/04	6,275,037	1,757	847,990	256,521	2,850		6,052
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	1,902,067	1,695	231,378	90,380	4,381		6,839
16A		10/01/03 - 06/30/04	5,983,056	1,673	807,810	244,727	2,719		5,773
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	39,349		5,939	1,723			87
17A		10/01/03 - 06/30/04	397,022		62,162	10,560			1,520
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	55,999		7,878	2,485			125
18A		10/01/03 - 06/30/04	554,905		108,982	15,234			2,192
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	41,870		6,328	1,832			92
19A		10/01/03 - 06/30/04	422,665		87,543	11,232			1,616
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	39,930		6,027	1,748			88
20A		10/01/03 - 06/30/04	402,877		83,374	10,715			1,542
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	26,404		1,788	3,252			
21A		10/01/03 - 06/30/04	39,618		2,894	4,878			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	37,882		2,372	4,892			
22A		10/01/03 - 06/30/04	56,540		3,574	7,038			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	28,093		1,905	3,459			
23A		10/01/03 - 06/30/04	42,152		2,871	5,189			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03	26,793		1,814	3,300			
24A		10/01/03 - 06/30/04	40,202		2,734	4,950			
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	54,080		5,290	8,480			
29A		10/01/03 - 06/30/04	72,101	3,624	3,434	11,294			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	76,721		7,016	12,234			
30A		10/01/03 - 06/30/04	102,285	4,807	4,555	16,293			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	57,551		5,636	9,020			
31A		10/01/03 - 06/30/04	76,728	3,882	3,659	12,013			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	54,877		5,368	8,605			
32A		10/01/03 - 06/30/04	73,184	3,678	3,485	11,461			
33	Non-Medi-Cal Costs		2,902,478	5,890	434,550	107,869	18,389	2,020	8,635

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Special Service For Groups			H	I	J	K	L	M	N
Legal Entity Number: 00214			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			41	42	52	54	61	62	77
1	Allocation Percentage		0.38%	43.37%	24.09%	0.18%	0.05%	12.97%	0.37%
2	Total Units		26,111	2,985,957	1,664,237	12,490	1,886	446,768	18,228
3	Gross Cost		42,714	4,901,002	2,722,479	20,432	6,189	1,466,115	41,667
4	Cost per Unit		1.64	1.64	1.64	1.64	3.28	3.28	2.17
5	SMA per Unit		2.36	2.36	2.36	2.36	4.37	4.37	3.52
6	Published Charge per Unit		1.74	1.74	1.74	1.74	3.50	3.50	2.31
7	Negotiated Rate / Cost per Unit		1.66	1.66	1.66	1.66	3.33	3.33	2.20
8	Medi-Cal Units	07/01/03 - 09/30/03	3,722	473,841	332,778	1,330	87	64,243	2,667
8A		10/01/03 - 06/30/04	2,201	1,467,540	1,030,078	1,125	816	224,683	8,246
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		12,857	5,406			407	178
9A		10/01/03 - 06/30/04		100,638	37,562			23,162	320
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		8,766	3,186			552	
10A		10/01/03 - 06/30/04		13,149	4,779			828	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		16,589	3,999			1,971	90
11A		10/01/03 - 06/30/04	4,836	17,257	2,859	2,473		2,628	120
12	Non-Medi-Cal Units		15,352	885,340	243,588	7,562	1,003	128,314	7,607
13	Medi-Cal Costs	07/01/03 - 09/30/03	6,089	775,143	544,382	2,176	220	210,820	5,782
13A		10/01/03 - 06/30/04	3,601	2,400,708	1,685,076	1,840	2,678	737,255	17,878
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	8,784	1,118,265	785,356	3,139	283	280,742	9,388
14A		10/01/03 - 06/30/04	5,194	3,463,394	2,430,984	2,655	3,566	981,777	29,026
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	6,476	824,483	578,034	2,314	235	224,851	6,161
15A		10/01/03 - 06/30/04	3,830	2,553,520	1,792,336	1,958	2,858	786,321	19,048
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	6,179	786,578	552,411	2,208	223	213,929	5,867
16A		10/01/03 - 06/30/04	3,654	2,436,116	1,709,929	1,868	2,717	748,128	18,141
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03		21,032	8,847			1,336	386
17A		10/01/03 - 06/30/04		164,631	61,447			76,008	694
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03		30,343	12,763			1,779	827
18A		10/01/03 - 06/30/04		237,506	88,646			101,218	1,126
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03		22,371	9,410			1,425	411
19A		10/01/03 - 06/30/04		175,110	65,358			81,067	739
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03		21,343	8,977			1,355	392
20A		10/01/03 - 06/30/04		167,059	62,353			77,129	704
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03		14,340	5,212			1,811	
21A		10/01/03 - 06/30/04		21,510	7,818			2,717	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03		20,688	7,519			2,412	
22A		10/01/03 - 06/30/04		31,032	11,278			3,618	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03		15,253	5,544			1,932	
23A		10/01/03 - 06/30/04		22,879	8,315			2,898	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03		14,552	5,289			1,838	
24A		10/01/03 - 06/30/04		21,827	7,933			2,757	
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		27,105	6,542			6,468	195
29A		10/01/03 - 06/30/04	7,911	28,230	4,677	4,048		8,624	260
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		39,103	9,438			8,613	317
30A		10/01/03 - 06/30/04	11,413	40,727	6,747	5,838		11,484	422
31	Healthy Families Published Charges	07/01/03 - 09/30/03		28,630	6,958			6,899	208
31A		10/01/03 - 06/30/04	8,415	30,027	4,975	4,303		9,198	277
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03		27,505	6,638			6,563	198
32A		10/01/03 - 06/30/04	8,028	28,647	4,748	4,105		8,751	264
33	Non-Medi-Cal Costs		25,114	1,448,303	398,479	12,370	3,291	421,075	16,492

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1968 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: St. Francis Medical Center - Children's Center			A	B	C	D	E	F	G
Legal Entity Number: 00784			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%	0.10%	6.93%	6.84%	0.04%	0.00%	3.12%
2	Total Units			922	81,656	48,539	300	35	22,127
3	Gross Cost		1,675,798	1,689	149,579	114,666	709	83	52,272
4	Cost per Unit			1.83	1.83	2.36	2.36	2.36	2.36
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			1.83	1.83	2.36	2.36	2.36	2.36
8	Medi-Cal Units	07/01/03 - 09/30/03		315	16,498	12,969	170		5,183
8A		10/01/03 - 06/30/04		607	65,158	35,570	130	35	16,944
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03	414,093	577	30,221	30,637	402		12,244
13A		10/01/03 - 06/30/04	1,261,705	1,112	119,357	84,028	307	83	40,028
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	414,217	576	30,191	30,607	401		12,232
14A		10/01/03 - 06/30/04	1,263,333	1,111	119,239	83,945	307	83	39,988
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	413,682	576	30,191	30,607	401		12,232
15A		10/01/03 - 06/30/04	1,260,455	1,111	119,239	83,945	307	83	39,988
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	413,682	576	30,191	30,607	401		12,232
16A		10/01/03 - 06/30/04	1,260,455	1,111	119,239	83,945	307	83	39,988
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)			(0)			

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR		
Legal Entity: St. Francis Medical Center - Children's Center			H	I	J	K	L	M	N
Legal Entity Number: 00784			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)									
			41	42	52	61	62		
1	Allocation Percentage		0.54%	72.51%	3.88%	0.05%	3.99%		
2	Total Units		3,821	514,388	27,495	185	16,084		
3	Gross Cost		9,027	1,215,180	64,953	770	66,893		
4	Cost per Unit		2.36	2.36	2.36	4.16	4.16		
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37		
6	Published Charge per Unit		2.36	2.36	2.36	4.16	4.16		
7	Negotiated Rate / Cost per Unit		2.36	2.36	2.36	4.16	4.16		
8	Medi-Cal Units	07/01/03 - 09/30/03	1,135	129,811	8,496	41	2,505		
8A		10/01/03 - 06/30/04	2,686	384,577	18,999	144	13,559		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,681	308,658	20,070	171	10,431		
13A		10/01/03 - 06/30/04	6,345	906,502	44,882	600	56,461		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,679	306,354	20,051	179	10,947		
14A		10/01/03 - 06/30/04	6,339	907,602	44,838	629	59,253		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,679	308,354	20,051	171	10,421		
15A		10/01/03 - 06/30/04	6,339	907,602	44,838	599	56,405		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	2,679	306,354	20,051	171	10,421		
16A		10/01/03 - 06/30/04	6,339	907,602	44,838	599	56,405		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		(0)				(0)		

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: STARVIEW
Legal Entity Number: 00543
Mode: 15 - Outpatient (Program 1)

			A	NR B	NR C	NR D	NR E	NR F	NR G
			Mode Total	Service Function 10	Service Function 12	Service Function 41	Service Function 42	Service Function 52	Service Function 58
1	Allocation Percentage		100.00%	5.31%	0.04%	0.41%	72.32%	7.91%	1.97%
2	Total Units			355,784	2,885	27,184	4,848,205	529,977	125,163
3	Gross Cost		12,523,029	664,570	5,352	50,743	9,056,481	990,001	233,805
4	Cost per Unit			1.87	1.87	1.87	1.87	1.87	1.87
5	SMA per Unit			2.36	2.36	2.36	2.36	2.36	2.36
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	07/01/03 - 09/30/03		69,970	16	917	888,440	172,765	27,385
8A		10/01/03 - 06/30/04		262,074	65	2,495	3,822,331	333,830	97,286
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			23,720	2,784	23,752	337,434	23,382	492
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,490,410	130,704	30	1,713	1,659,812	322,726	51,155
13A		10/01/03 - 06/30/04	9,162,245	489,556	121	4,661	6,788,540	623,597	181,731
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,168,201	165,129	38	2,164	2,096,718	407,725	64,629
14A		10/01/03 - 06/30/04	11,644,994	618,495	153	5,888	8,648,701	787,839	229,595
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,110,909	157,433	36	2,083	1,998,990	388,721	61,616
15A		10/01/03 - 06/30/04	11,395,780	589,667	146	5,614	8,150,245	751,118	218,894
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	2,853,863	139,240	32	1,825	1,767,996	343,802	54,496
16A		10/01/03 - 06/30/04	9,765,481	521,527	129	4,965	7,208,439	664,322	183,599
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		870,373	44,309	5,201	44,369	830,329	43,678	919

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: STARVIEW
Legal Entity Number: 00543
Mode: 15 - Outpatient (Program 1)

			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
			61	62	77	04	03		
1	Allocation Percentage		0.01%	2.80%	0.65%	6.62%	0.08%		
2	Total Units		421	107,404	27,248	787,350	8,900		
3	Gross Cost		1,375	350,853	81,331	1,079,061	9,456		
4	Cost per Unit		3.27	3.27	2.99	1.37	1.37		
5	SMA per Unit		4.37	4.37	3.52	1.83	1.83		
6	Published Charge per Unit		4.25	4.25	3.50	2.25	2.25		
7	Negotiated Rate / Cost per Unit		3.48	3.48	3.41	1.46	1.46		
8	Medi-Cal Units	07/01/03 - 09/30/03	194	22,891	3,534	173,721	310		
8A		10/01/03 - 06/30/04	16	80,577	21,141	560,278	1,317		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		211	3,936	2,571	53,353	5,273		
13	Medi-Cal Costs	07/01/03 - 09/30/03	634	74,777	10,549	238,084	425		
13A		10/01/03 - 06/30/04	52	263,218	69,107	767,857	1,805		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	648	100,034	12,440	317,909	667		
14A		10/01/03 - 06/30/04	70	352,121	74,416	1,025,305	2,410		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	825	97,287	12,369	390,872	898		
15A		10/01/03 - 06/30/04	68	342,452	73,994	1,280,621	2,963		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	675	79,881	12,051	253,633	453		
16A		10/01/03 - 06/30/04	58	280,408	72,091	818,003	1,923		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		689	12,858	7,675	73,120	7,227		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Stirling Academy, Inc.
Legal Entity Number: 00216
Mode: 15 - Outpatient (Program 1)

			A	B	C	D	E	F	G
			Mode Total	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function
				03	04	10	12	33	34
1	Allocation Percentage		100.00%	1.42%	6.50%	17.23%	3.17%	0.00%	0.00%
2	Total Units			19,429	89,137	198,029	38,453	15	15
3	Gross Cost		1,841,484	23,242	106,632	282,795	52,057	21	21
4	Cost per Unit			1.20	1.20	1.43	1.43	1.40	1.40
5	SMA per Unit			1.83	1.83	2.36	2.36	2.36	2.36
6	Published Charge per Unit			1.60	1.60	1.91	1.91	1.91	1.91
7	Negotiated Rate / Cost per Unit			1.60	1.60	1.91	1.91	1.91	1.91
8	Medi-Cal Units	07/01/03 - 09/30/03			12,150	38,758	60		
8A		10/01/03 - 06/30/04		495	51,399	136,198	360		15
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			925	1,920			
11A		10/01/03 - 06/30/04		60	2,460	7,760	85		
12	Non-Medi-Cal Units			18,874	22,203	13,393	35,948	15	
13	Medi-Cal Costs	07/01/03 - 09/30/03	276,535		14,535	55,348	86		
13A		10/01/03 - 06/30/04	887,012	592	61,457	194,497	514		21
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	455,098		22,235	91,469	142		
14A		10/01/03 - 06/30/04	1,457,655	906	94,060	321,427	850		35
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	369,863		19,440	74,028	115		
15A		10/01/03 - 06/30/04	1,186,368	792	82,238	280,138	688		29
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	369,863		19,440	74,028	115		
16A		10/01/03 - 06/30/04	1,186,368	792	82,238	280,138	688		29
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	22,295		1,107	2,742			
29A		10/01/03 - 06/30/04	57,443	72	2,943	11,082	121		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	36,705		1,693	4,531			
30A		10/01/03 - 06/30/04	94,540	110	4,502	18,314	201		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	29,619		1,480	3,667			
31A		10/01/03 - 06/30/04	76,829	96	3,936	14,822	162		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03	29,819		1,480	3,667			
32A		10/01/03 - 06/30/04	76,829	96	3,936	14,822	162		
33	Non-Medi-Cal Costs		398,179	22,578	28,561	19,126	51,336	21	

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1986 (06/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Stirling Academy, Inc.
Legal Entity Number: 00216
Mode: 15 - Outpatient (Program 1)

			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
			41	42	52	54	61	62	
1	Allocation Percentage		7.53%	58.63%	0.45%	0.10%	0.27%	4.71%	
2	Total Units		86,583	673,939	5,220	1,095	1,535	29,027	
3	Gross Cost		123,645	962,420	7,454	1,564	4,352	77,261	
4	Cost per Unit		1.43	1.43	1.43	1.43	2.66	2.66	
5	SMA per Unit		2.36	2.36	2.36	2.36	4.37	4.37	
6	Published Charge per Unit		1.91	1.91	1.91	1.91	3.56	3.56	
7	Negotiated Rate / Cost per Unit		1.91	1.91	1.91	1.91	3.56	3.56	
8	Medi-Cal Units	07/01/03 - 09/30/03	15	135,542	1,335		45	4,117	
8A		10/01/03 - 06/30/04	147	399,751	2,295	185		20,770	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		11,865	810			130	
11A		10/01/03 - 06/30/04		28,449	440	75		700	
12	Non-Medi-Cal Units		86,421	96,332	840	835	1,590	3,310	
13	Medi-Cal Costs	07/01/03 - 09/30/03	21	183,561	1,906		120	10,958	
13A		10/01/03 - 06/30/04	210	570,865	3,277	284		55,283	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	35	319,879	3,151		197	17,991	
14A		10/01/03 - 06/30/04	347	943,412	5,416	437		90,785	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	29	258,885	2,550		180	14,857	
15A		10/01/03 - 06/30/04	281	763,524	4,383	353		73,941	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	29	258,885	2,550		180	14,857	
16A		10/01/03 - 06/30/04	281	763,524	4,383	353		73,941	
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03		16,944	1,157			348	
29A		10/01/03 - 06/30/04		40,627	628	107		1,883	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03		28,001	1,912			568	
30A		10/01/03 - 06/30/04		67,140	1,038	177		3,059	
31	Healthy Families Published Charges	07/01/03 - 09/30/03		22,862	1,547			463	
31A		10/01/03 - 06/30/04		54,338	840	143		2,492	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03		22,862	1,547			463	
32A		10/01/03 - 06/30/04		54,338	840	143		2,492	
33	Non-Medi-Cal Costs		123,414	140,423	486	1,193	4,232	8,810	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR				
Legal Entity: The Guidance Center			A	B	C	D	E	F	G
Legal Entity Number: 00191			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98	99				
1	Allocation Percentage		100.00%	73.53%	26.47%				
2	Total Units			1,028	370				
3	Gross Cost		141,312	103,912	37,400				
4	Cost per Unit			101.08	101.08				
5	SMA per Unit			118.94	118.94				
6	Published Charge per Unit			112.00	112.00				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		557	233				
8A		10/01/03 - 06/30/04		415	137				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			56					
13	Medi-Cal Costs	07/01/03 - 09/30/03	79,855	58,303	23,552				
13A		10/01/03 - 06/30/04	55,797	41,949	13,848				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	93,963	66,250	27,713				
14A		10/01/03 - 06/30/04	65,655	49,360	16,295				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	88,480	62,384	26,096				
15A		10/01/03 - 06/30/04	61,824	46,480	15,344				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		5,661	5,661					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: The Guidance Center
Legal Entity Number: 00191
Mode: 15 - Outpatient (Program 1)

				CR	CR	CR	CR	CR	CR
			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	05	10	12	17
1	Allocation Percentage		100.00%	1.04%	7.76%	0.10%	13.94%	1.22%	0.53%
2	Total Units			56,639	420,663	5,528	853,520	67,295	24,935
3	Gross Cost		8,319,161	86,900	645,413	8,481	1,159,983	101,697	44,259
4	Cost per Unit			1.53	1.53	1.53	1.77	1.77	1.77
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.70	1.70	1.70	1.97	1.97	1.97
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		21,398	87,697	1,917	113,903	12,495	4,724
8A		10/01/03 - 06/30/04		27,708	283,445	3,186	404,107	25,747	15,249
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04			2,377		15,938		
12	Non-Medi-Cal Units			7,533	47,144	425	119,572	19,053	4,962
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,439,670	32,830	134,551	2,941	202,175	22,178	8,385
13A		10/01/03 - 06/30/04	5,227,271	42,512	434,883	4,888	717,281	45,700	27,067
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,918,716	39,158	180,488	3,508	288,811	29,488	11,149
14A		10/01/03 - 06/30/04	6,950,172	50,706	518,704	5,830	953,693	60,763	35,988
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,595,174	36,377	149,085	3,259	224,013	24,574	9,291
15A		10/01/03 - 06/30/04	5,791,888	47,104	481,657	5,416	794,757	50,637	29,990
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	123						
29A		10/01/03 - 06/30/04	157,285		3,647		28,290		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	179						
30A		10/01/03 - 06/30/04	211,512		4,350		37,614		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	137						
31A		10/01/03 - 06/30/04	174,274		4,041		31,345		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,494,812	11,558	72,332	852	212,238	33,819	8,807

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: The Guidance Center
Legal Entity Number: 00191
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
			33	34	37	41	42	47	52
1	Allocation Percentage		0.07%	0.96%	0.02%	4.11%	46.32%	1.54%	7.06%
2	Total Units		3,445	45,049	748	192,446	2,167,226	72,246	330,247
3	Gross Cost		6,125	80,095	1,330	342,181	3,853,233	128,450	587,185
4	Cost per Unit		1.78	1.78	1.78	1.78	1.78	1.78	1.78
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
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								
8	Medi-Cal Units	07/01/03 - 09/30/03	1,203	9,725	108	31,495	335,508	12,317	49,303
8A		10/01/03 - 06/30/04	340	28,261	415	85,235	1,415,159	44,113	227,814
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04		1,805			50,818		2,924
12	Non-Medi-Cal Units		1,902	5,458	225	75,715	365,741	15,816	50,206
13	Medi-Cal Costs	07/01/03 - 09/30/03	2,139	17,291	192	55,999	598,518	21,899	87,659
13A		10/01/03 - 06/30/04	605	50,247	738	151,544	2,516,091	78,431	405,043
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,839	22,951	255	74,331	791,799	29,066	116,355
14A		10/01/03 - 06/30/04	802	66,698	979	201,155	3,339,775	104,107	537,641
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,370	19,158	213	62,047	660,951	24,264	97,127
15A		10/01/03 - 06/30/04	670	55,674	818	167,913	2,787,863	86,903	448,794
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04		2,854			90,352		5,199
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04		3,788			119,930		6,901
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04		3,162			100,111		5,760
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		3,382	9,704	400	134,618	650,271	28,120	89,264

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: The Guidance Center
Legal Entity Number: 00191
Mode: 15 - Outpatient (Program 1)

			CR	CR	CR	CR	CR	CR	CR
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			54	57	58	61	62	67	76
1	Allocation Percentage		0.52%	0.06%	0.91%	0.86%	11.13%	0.29%	0.08%
2	Total Units		24,229	2,747	42,426	23,905	307,672	8,123	2,461
3	Gross Cost		43,078	4,884	75,432	71,915	925,587	24,437	6,478
4	Cost per Unit		1.78	1.78	1.78	3.01	3.01	3.01	2.63
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37	4.37	3.52
6	Published Charge per Unit		1.97	1.97	1.97	3.33	3.33	3.33	2.92
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	4,593		2,108	4,970	66,389	2,870	213
8A		10/01/03 - 06/30/04	12,029	2,510	29,107	10,314	181,222	4,874	1,830
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					41		
11A		10/01/03 - 06/30/04					6,351		
12	Non-Medi-Cal Units		7,607	237	11,211	8,621	51,689	379	618
13	Medi-Cal Costs	07/01/03 - 09/30/03	8,166		3,748	14,952	199,662	8,634	561
13A		10/01/03 - 06/30/04	21,387	4,463	51,751	31,028	545,180	14,863	4,291
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	10,839		4,975	21,719	290,033	12,542	750
14A		10/01/03 - 06/30/04	28,388	5,924	68,693	45,072	791,940	21,299	5,738
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	9,048		4,153	16,567	221,228	9,567	621
15A		10/01/03 - 06/30/04	23,697	4,945	57,341	34,380	604,067	16,247	4,754
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03					123		
29A		10/01/03 - 06/30/04					25,123		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					179		
30A		10/01/03 - 06/30/04					36,494		
31	Healthy Families Published Charges	07/01/03 - 09/30/03					137		
31A		10/01/03 - 06/30/04					27,836		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		13,525	421	19,933	25,935	155,499	1,140	1,627

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

CR

	Legal Entity: The Guidance Center		V	W	X	Y	Z	AA	AB
	Legal Entity Number: 00191		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient (Program 1)		77						
1	Allocation Percentage		1.47%						
2	Total Units		48,388						
3	Gross Cost		122,058						
4	Cost per Unit		2.63						
5	SMA per Unit		3.52						
6	Published Charge per Unit		2.92						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	7,290						
8A		10/01/03 - 06/30/04	30,193						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04	692						
12	Non-Medi-Cal Units		8,193						
13	Medi-Cal Costs	07/01/03 - 09/30/03	19,190						
13A		10/01/03 - 06/30/04	79,479						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	25,661						
14A		10/01/03 - 06/30/04	106,279						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	21,263						
15A		10/01/03 - 06/30/04	88,064						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	1,822						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	2,436						
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	2,018						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		21,567						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: VERDUGO MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00221			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				04	10	12	33	34	41
1	Allocation Percentage		100.00%	1.31%	3.50%	0.89%	0.11%	5.01%	6.83%
2	Total Units			39,252	81,738	20,871	2,810	116,910	159,472
3	Gross Cost		4,916,621	64,205	172,097	43,943	5,495	246,150	335,783
4	Cost per Unit			1.64	2.11	2.11	2.11	2.11	2.11
5	SMA per Unit			1.83	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit			1.95	2.51	2.51	2.51	2.51	2.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		2,945	18,073	380	60	12,995	6,344
8A		10/01/03 - 06/30/04		8,827	49,138	3,625	210	88,003	25,265
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		975	148			1,016	
9A		10/01/03 - 06/30/04		2,926	446			3,050	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			757			776	256
11A		10/01/03 - 06/30/04			2,272			2,329	770
12	Non-Medi-Cal Units			23,579	10,904	16,886	2,340	30,741	126,837
13	Medi-Cal Costs	07/01/03 - 09/30/03	812,785	4,817	38,052	758	126	27,361	13,357
13A		10/01/03 - 06/30/04	2,283,312	14,439	103,458	7,632	442	138,967	53,195
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	910,883	5,389	42,652	850	142	30,668	14,972
14A		10/01/03 - 06/30/04	2,558,845	16,163	115,966	8,555	498	155,767	59,625
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	968,950	5,743	45,363	904	151	32,617	15,923
15A		10/01/03 - 06/30/04	2,722,017	17,213	123,338	9,099	527	185,668	63,415
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	94,858	1,595	312			2,139	
17A		10/01/03 - 06/30/04	284,591	4,786	939			6,422	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	106,291	1,784	349			2,396	
18A		10/01/03 - 06/30/04	318,891	5,355	1,053			7,196	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	113,083	1,901	371			2,550	
19A		10/01/03 - 06/30/04	339,271	5,706	1,119			7,658	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	21,225		1,594			1,634	539
29A		10/01/03 - 06/30/04	63,697		4,784			4,904	1,621
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	23,789		1,787			1,831	604
30A		10/01/03 - 06/30/04	71,364		5,362			5,496	1,817
31	Healthy Families Published Charges	07/01/03 - 09/30/03	25,303		1,900			1,948	643
31A		10/01/03 - 06/30/04	75,936		5,703			5,846	1,933
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,356,154	38,569	22,958	35,553	4,927	84,724	267,051

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: VERDUGO MENTAL HEALTH
Legal Entity Number: 00221
Mode: 15 - Outpatient (Program 1)

			CR H Service Function	CR I Service Function	CR J Service Function	CR K Service Function	CR L Service Function	CR M Service Function	CR N Service Function
			42	52	54	61	62	71	77
1	Allocation Percentage		40.97%	11.85%	1.62%	1.69%	23.34%		2.89%
2	Total Units		958,872	276,759	37,740	21,270	294,147		45,224
3	Gross Cost		2,014,240	582,707	79,480	82,985	1,147,339		142,257
4	Cost per Unit		2.11	2.11	2.11	3.90	3.90		3.15
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37	3.52	3.52
6	Published Charge per Unit		2.51	2.51	2.51	4.85	4.85	3.75	3.75
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	172,105	66,389	2,580	2,280	48,228		7,571
8A		10/01/03 - 06/30/04	480,410	138,089	11,355	5,790	149,194		24,360
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	13,528	7,362			10,660		1,422
9A		10/01/03 - 06/30/04	40,580	22,086			32,580		4,267
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	6,198	1,356			320		97
11A		10/01/03 - 06/30/04	18,598	4,070			960		293
12	Non-Medi-Cal Units		245,257	37,427	23,825	13,200	52,005		7,214
13	Medi-Cal Costs	07/01/03 - 09/30/03	362,361	139,738	5,390	8,893	188,116		23,815
13A		10/01/03 - 06/30/04	989,377	290,742	23,908	22,584	581,941		78,627
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	406,188	158,831	6,042	9,964	210,758		26,850
14A		10/01/03 - 06/30/04	1,086,568	325,890	26,798	25,302	651,978		85,747
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	431,984	166,586	6,426	10,602	224,280		28,891
15A		10/01/03 - 06/30/04	1,155,829	348,803	28,501	26,924	693,752		91,350
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	28,479	15,500			42,360		4,473
17A		10/01/03 - 06/30/04	85,440	46,501			127,080		13,422
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	31,921	17,374			47,458		5,005
18A		10/01/03 - 06/30/04	95,769	52,123			142,375		15,020
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	33,950	18,479			50,499		5,333
19A		10/01/03 - 06/30/04	101,856	55,436			151,497		16,001
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	13,050	2,855			1,248		305
29A		10/01/03 - 06/30/04	39,153	8,569			3,745		922
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	14,627	3,200			1,398		341
30A		10/01/03 - 06/30/04	43,887	9,605			4,195		1,031
31	Healthy Families Published Charges	07/01/03 - 09/30/03	15,557	3,404			1,488		364
31A		10/01/03 - 06/30/04	46,676	10,216			4,464		1,099
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		516,380	78,801	50,163	51,467	202,849		22,692

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

				NR	NR	NR	NR		
Legal Entity: Vista Del Mar			A	B	C	D	E	F	G
Legal Entity Number: 00196			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98	99	85	89		
1	Allocation Percentage		100.00%	36.34%	24.20%	26.67%	12.80%		
2	Total Units			8,298	5,524	4,883	2,247		
3	Gross Cost		5,161,061	1,875,516	1,248,837	1,376,321	660,367		
4	Cost per Unit			226.07	226.07	283.90	293.90		
5	SMA per Unit			118.94	118.94	183.46	183.46		
6	Published Charge per Unit			250.00	250.00	325.00	325.00		
7	Negotiated Rate / Cost per Unit			115.14	115.14	177.60	177.60		
8	Medi-Cal Units	07/01/03 - 09/30/03		2,288	728	1,287	242		
8A		10/01/03 - 06/30/04		5,945	1,758	3,398	1,519		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			63	3,040		486		
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,130,758	517,259	184,130	378,246	71,123		
13A		10/01/03 - 06/30/04	3,185,959	1,344,015	397,439	998,075	446,430		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	638,996	272,135	86,350	238,113	44,397		
14A		10/01/03 - 06/30/04	1,817,901	707,098	209,097	623,030	278,676		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,250,425	572,000	161,500	418,275	78,650		
15A		10/01/03 - 06/30/04	3,523,125	1,486,250	439,500	1,103,700	493,675		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	618,582	263,440	83,592	228,571	42,979		
16A		10/01/03 - 06/30/04	1,759,827	684,507	202,416	603,130	269,774		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		844,344	14,243	687,267	0	142,834		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Vista Del Mar
Legal Entity Number: 00196
Mode: 15 - Outpatient (Program 1)

			A	NR B	NR C	NR D	NR E	NR F	NR 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%	3.62%	14.42%	0.00%	8.63%	0.65%	0.03%
2	Total Units			89,590	356,968	51	213,535	16,093	774
3	Gross Cost		5,035,877	182,286	726,313	104	434,474	32,744	1,575
4	Cost per Unit			2.03	2.03	2.03	2.03	2.03	2.03
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			2.25	2.25	2.25	2.25	2.25	2.25
7	Negotiated Rate / Cost per Unit			1.77	1.77	1.77	1.94	1.94	1.94
8	Medi-Cal Units	07/01/03 - 09/30/03		9,142	75,260		39,061	1,586	107
8A		10/01/03 - 06/30/04		23,319	262,301		135,925	5,230	432
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			57,129	19,407	51	38,549	9,275	235
13	Medi-Cal Costs	07/01/03 - 09/30/03	898,283	16,601	153,129		78,478	3,231	218
13A		10/01/03 - 06/30/04	3,115,587	47,447	533,697		276,563	10,641	879
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,006,075	16,730	137,726		92,184	3,746	253
14A		10/01/03 - 06/30/04	3,485,258	42,674	480,011		320,783	12,343	1,020
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	993,325	20,570	169,335		87,887	3,573	241
15A		10/01/03 - 06/30/04	3,445,306	52,488	590,177		305,631	11,768	972
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	855,983	16,181	133,210		75,778	3,081	208
16A		10/01/03 - 06/30/04	2,957,644	41,275	464,273		263,695	10,146	838
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,022,026	116,239	39,487	104	78,435	18,872	478

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Vista Del Mar
Legal Entity Number: 00196
Mode: 15 - Outpatient (Program 1)

			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
			33	34	41	42	47	52	54
1	Allocation Percentage		0.14%	1.46%	8.08%	37.74%	0.23%	0.85%	1.12%
2	Total Units		3,503	36,231	199,884	934,198	5,618	21,104	27,686
3	Gross Cost		7,127	73,718	406,699	1,900,787	11,431	42,940	56,332
4	Cost per Unit		2.03	2.03	2.03	2.03	2.03	2.03	2.03
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.25	2.25	2.25	2.25	2.25	2.25	2.25
7	Negotiated Rate / Cost per Unit		1.94	1.94	1.94	1.94	1.94	1.94	1.94
8	Medi-Cal Units	07/01/03 - 09/30/03	390	9,885	22,903	147,709	1,300	2,936	836
8A		10/01/03 - 06/30/04	2,503	22,477	81,842	613,263	4,217	17,041	12,687
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		610	3,869	95,139	173,228	101	1,127	14,163
13	Medi-Cal Costs	07/01/03 - 09/30/03	794	20,113	46,600	300,540	2,645	5,974	1,701
13A		10/01/03 - 06/30/04	5,093	45,733	166,522	1,247,790	8,580	34,873	25,814
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	920	23,329	54,051	348,593	3,068	6,929	1,973
14A		10/01/03 - 06/30/04	5,907	53,046	193,147	1,447,301	9,952	40,217	29,941
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	878	22,241	51,532	332,345	2,925	6,606	1,881
15A		10/01/03 - 06/30/04	5,632	50,573	184,145	1,379,842	9,488	38,342	28,548
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	767	19,177	44,432	288,555	2,522	5,696	1,622
16A		10/01/03 - 06/30/04	4,856	43,605	158,773	1,189,730	8,181	33,080	24,613
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,241	7,672	193,577	352,458	206	2,293	28,817

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			NR	NR	NR				
Legal Entity: Vista Del Mar			O	P	Q	R	S	T	U
Legal Entity Number: 00196			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			58	61	62				
1	Allocation Percentage		6.32%	4.51%	12.20%				
2	Total Units		156,307	82,741	169,848				
3	Gross Cost		318,034	226,947	614,386				
4	Cost per Unit		2.03	3.62	3.62				
5	SMA per Unit		2.36	4.37	4.37				
6	Published Charge per Unit		2.25	4.00	4.00				
7	Negotiated Rate / Cost per Unit		1.94	3.72	3.72				
8	Medi-Cal Units	07/01/03 - 09/30/03	39,447	5,854	45,285				
8A		10/01/03 - 06/30/04	116,700	22,290	108,947				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		160	34,597	15,614				
13	Medi-Cal Costs	07/01/03 - 09/30/03	80,282	21,175	183,805				
13A		10/01/03 - 06/30/04	237,446	80,627	394,083				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	93,095	25,582	197,895				
14A		10/01/03 - 06/30/04	275,412	97,407	476,098				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	88,756	23,418	181,140				
15A		10/01/03 - 06/30/04	262,575	89,160	435,788				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	76,527	21,777	168,460				
16A		10/01/03 - 06/30/04	226,398	82,919	405,283				
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		328	125,144	56,479				

Part II

LAC / TRI-CITY MHC

COUNTY OF LOS ANGELES / TRI-CITY

FY 2003/2004 SB 90 CHAPTER 1747/84 ACTUAL COST CLAIM

Table of Attachments

Attachment 1	FAM-27 Claim Form
Attachment 2	HDS-3 Claim Summary
Attachment 3	HDS-4 Component / Activity Cost Detail HDS-5 Component / Activity Cost Detail (Omitted - no claimable costs for Due Process Proceedings) HDS-6 Component / Activity Cost Detail
Attachment 4	Cost Report Forms MH 1966
Attachment 5	Supporting Document
Attachment 6	Tri-City Mental Health Center Contract

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only		Program
(19) Program Number	00111	111
(20) Date Filed	/ /	
(21) LRS Input	/ /	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name
County of Los Angeles / TRI-CITY

County of Location
County of Los Angeles

Street Address or P.O. Box
2008 N. Garey Avenue

Suite

City
POMONA

State
CA

Zip Code
91767

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated [X]	(09) Reimbursement [X]
	(04) Combined [ ]	(10) Combined [ ]
	(05) Amended [ ]	(11) Amended [ ]
Fiscal Year of Cost	(06) 2004 / 2005	(12) 2003 / 2004
Total Claimed Amount	(07) 0	(13) 149,560
Less: 10% Late Penalty, not to exceed $1,000		(14) 0
Less: Prior Claim Payment Received		(15) 0
Net Claimed Amount	0	(16) 149,560
Due from State	(08) 0	(17) 149,560
Due to State		(18)

Reimbursement Claim Data

(22) HDS-1, (03)(a)	
(23) HDS-1, (03)(b)	
(24) HDS-1, (03)(c)	
(25) HDS-1, (04)(1)(d)	
(26) HDS-1, (04)(2)(d)	
(27) HDS-1, (04)(3)(d)	
(28) HDS-1, (04)(4)(d)	
(29) HDS-1, (04)(5)(d)	
(30) HDS-1, (06)	
(31) HDS-3, (05)	0
(32) HDS-3,(06)	0
(33) HDS-3,(07)	0
(34) HDS-3, (09)	149,560
(35) HDS-3, (10)	0
(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 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

Margaret Harris — 12-15-04

Margaret Harris
Type or Print Name

Interim Chief Financial Officer
Title

(38) Name of Contact Person for Claim
Rosi Olivos

Telephone Number (909) 623-6131 Ext. 2325

E-Mail Address rolivos@tricitymhs.org

Form FAM-27 (Revised 09/03)

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS - 3

(01) Claimant:	(02) Type of Claim		Fiscal Year:
Los Angeles County / TRI-CITY MHC	Reimbursement	X	2003 / 2004
	Estimated		

(03)	Reimbursable Components	
	Assessment of Individuals With Exceptional Needs	
(a)	Assessment: Interviews, Review of Records, Observations, Testing, etc.	0
(b)	Residential Placement: IEP Reviews, Case Management, and Expanded IEP	0
(c)	Related Services: Attendance at IEP meetings, Meetings with IEP Members and Parents, and Review of Independent Assessment.	0
(d)	Due Process Proceedings	0
(e)	Administrative Costs	0
	Mental Health Treatment	
(f)	Treatment Services: Short-Doyle Program (FOOTNOTE 3)	136,964
(g)	Administrative Costs	13,596
(04)	Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	0
(05)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) (FOOTNOTE 1)	0
(06)	Less: Amount Received from State Categorical Funding (FOOTNOTE 2)	0
(07)	Less: Amount Received from Other (Identify) - FFP Share of Admin Cost	0
(08)	Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	0
(09)	Sub-Total for Mental Health Treatment [Block (03), lines (f) and (g)]	149,560
(10)	Less: Non-Categorical State General/Realignment Funds	0
(11)	Less: Amount Received from State Categorical Funding (FOOTNOTE 2)	0
(12)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) (FOOTNOTE 1)	0
(13)	Less: Amount Received from Other (Identify)	0
(14)	Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	149,560
(15)	Total Claimed Amount [Sum of line (08) and line (14)]	149,560

Revised 09/03

Tri-City
Administrative Offices

2008 N. Garey Avenue, Pomona, CA 91767
(909) 623-6131
Fax: Administration (909) 623-4073

Founded by Pomona, Claremont, and La Verne in 1960

TRI-CITY MENTAL HEALTH CENTER

AB 3632 NON-MEDI-CAL BILLING
FY 2003-04

FORM HDS - EXPLANATION OF FOOTNOTES

Footnote 1 - No FFP revenue received from Short-Doyle/Medi-Cal.
See Attached list of non-Medi-Cal service recipients

Footnote 2 - No revenue received from State Categorical Funding
See Attached list of non-Medi-Cal service recipients

Footnote 3 - The treatment services amount of $135,964 does not include the following services due to pending amendment of the Parameters and Guidelines for SB90 Chapter 1747:

Mode/SFC	Description	Units	Rate	Total Claim
15/61	Medication Support	785	$ 5.64	$ 4,428
	Additional Services to claim			**$ 4,428**

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: Los Angeles County / TRI-CITY MHC	(02) Fiscal Year 2003-04

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

- [X] Assessment
- [ ] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
LOS ANGELES COUNTY / TRI-CITY MHC	00066	15 / 33			$ -
(05) Total [X] Subtotal [ ] Page: 1 of 1					0

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: Los Angeles County / TRI-CITY MHC

(02) Fiscal Year: 2003-04

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
LOS ANGELES COUNTY / TRI-CITY MHC	00066	15 / 03	1,020	2.37	$ 2,415
LOS ANGELES COUNTY / TRI-CITY MHC	00066	15 / 12	5,450	3.06	$ 16,675
LOS ANGELES COUNTY / TRI-CITY MHC	00066	15 / 41	36,679	3.06	$ 112,226
LOS ANGELES COUNTY / TRI-CITY MHC	00066	15 / 54	1,519	3.06	$ 4,648

(05) Total [X] Subtotal [ ] Page: 1 of 1 135,964

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant: Los Angeles County / TRI-CITY MHC

(02) Fiscal Year: 2003-04

(03) Reimbursable Component: Administrative Costs

[X] Assessment of Individual [ ] Mental Health Treatment

(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) Contract Services	(h) Total
Totals FROM HDS-4 (LINE 5)							$ -
(05) Total Direct Costs			[Sum line (04)(d) to line (04)(g)]				$ -

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	10%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [Line (06) x {line [(04)(d) + line (04)(e)]}	$ -

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant: Los Angeles County / TRI-CITY MHC

(02) Fiscal Year: 2003-04

(03) Reimbursable Component: Administrative Costs

[ ] Assessment of Individual [X] Mental Health Treatment

(04) Description of Expenses:

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Total
Totals FROM HDS-4 (LINE 5)							$ 135,964
(05) Total Direct Costs [Sum line (04)(d) to line (04)(g)]							$ 135,964
Indirect Costs							
(06) Indirect Cost Rate [From ICRP]							10%
(07) Total Indirect Costs [Line (06) x line (04)(d)] or [Line (06) x {line [(04)(d) + line (04)(e)]]							$ 13,596

Revised 09/03

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

Legal Entity: Tri-City Mental Health Center
Legal Entity Number: 00066
Mode: 15 - Outpatient (Program 1)

			A	B	C	D	E	F	G
			Mode Total	CR Service Function 01	CR Service Function 03	CR Service Function 04	CR Service Function 10	CR Service Function 12	CR Service Function 30
1	Allocation Percentage		100.00%	3.05%	0.10%	15.78%	0.61%	0.68%	4.63%
2	Total Units			31,469	1,020	182,864	4,857	5,450	37,014
3	Gross Cost		2,444,465	74,518	2,415	385,650	14,881	16,675	113,251
4	Cost per Unit			2.37	2.37	2.37	3.06	3.06	3.06
5	SMA per Unit			1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit			1.78	1.78	1.78	2.30	2.30	2.30
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		19,062		22,269	290		21,037
8A		10/01/03 - 06/30/04		12,407		25,629	1,519		15,977
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				1,020	114,966	3,048	5,450	
13	Medi-Cal Costs	07/01/03 - 09/30/03	562,054	45,137		52,731	887		64,367
13A		10/01/03 - 06/30/04	531,377	29,379		60,886	4,648		48,885
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	433,865	34,883		40,752	684		49,847
14A		10/01/03 - 06/30/04	410,275	22,705		46,901	3,585		37,706
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	422,503	33,930		39,639	667		48,385
15A		10/01/03 - 06/30/04	399,442	22,084		45,620	3,494		36,747
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,351,034	(0)	2,415	272,231	9,326	16,675	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19
Legal Entity: Tri-City Mental Health Center
Legal Entity Number: 00066
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
			31	34	41	42	52	54	60
1	Allocation Percentage		0.28%	0.01%	4.59%	55.10%	3.45%	0.19%	2.53%
2	Total Units		2,263	90	36,879	440,221	27,580	1,519	10,944
3	Gross Cost		6,924	275	112,228	1,346,937	84,325	4,648	61,729
4	Cost per Unit		3.06	3.06	3.06	3.06	3.06	3.06	5.64
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit		2.30	2.30	2.30	2.30	2.30	2.30	4.24
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	1,580			99,866	9,185		8,184
8A		10/01/03 - 06/30/04				92,313	5,354		4,780
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		683	90	36,879	248,042	13,041	1,519	
13	Medi-Cal Costs	07/01/03 - 09/30/03	4,834			305,558	28,042		34,788
13A		10/01/03 - 06/30/04				282,448	16,382		26,961
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,729			235,684	21,629		26,937
14A		10/01/03 - 06/30/04				217,859	12,835		20,889
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,834			229,892	21,080		26,135
15A		10/01/03 - 06/30/04				212,320	12,314		20,267
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,090	275	112,228	758,930	39,901	4,648	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles
County Code: 19

			CR	CR	CR	CR			
Legal Entity: Tri-City Mental Health Center			O	P	Q	R	S	T	U
Legal Entity Number: 00066			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			61	62	70	77			
1	Allocation Percentage		0.18%	6.01%	0.43%	2.38%			
2	Total Units		785	26,053	2,285	12,805			
3	Gross Cost		4,428	148,951	10,398	58,258			
4	Cost per Unit		5.64	5.64	4.55	4.55			
5	SMA per Unit		4.37	4.37	3.52	3.52			
6	Published Charge per Unit		4.24	4.24	3.42	3.42			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		2,124	1,425	1,597			
8A		10/01/03 - 06/30/04		6,242	860	5,026			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		785	17,887		6,182			
13	Medi-Cal Costs	07/01/03 - 09/30/03		11,980	6,483	7,266			
13A		10/01/03 - 06/30/04		35,206	3,913	22,866			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03		9,282	5,016	5,821			
14A		10/01/03 - 06/30/04		27,276	3,027	17,892			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03		9,008	4,874	5,462			
15A		10/01/03 - 06/30/04		28,488	2,941	17,189			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		4,426	99,763	0	28,126			

SB90 TE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER	TOTAL
SEP CASEMNG Tota	15-03					1020		$ 2.367647059	$ 2,415
SEP COLLAT Total	15-12					5450		$ 3.059633028	$ 16,675
SEP GROUP Total	15-54					1519		$ 3.059907834	$ 4,648
SEP INDIV Total	15-41					36679		$ 3.059679926	$ 112,226
Grand Total - TREATMENT						44,668			$ 135,964
				GRANDTOTAL		44,668	units		$ 135,964
								+ 10% Admin Cost	$13,596
									$ 149,560

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REMOVED FROM CLAIM & REPORTED AS FOOTNOTE PER LACDMH

SEP MED SUP Total 15-61	785	$5.640764331	$4,428
		+ 10% Admin Cost	$443
			$ 4,871

SB90 TE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER LAC COST REPORT	TOTAL CLAIMABLE
SEP CASEMNG			1544849	87	0:45	45	07/03		
SEP CASEMNG			1765611	82	0:30	30	10/03		
SEP CASEMNG			1897822	89	0:45	45	07/03		
SEP CASEMNG			1760972	82	0:30	30	10/03		
SEP CASEMNG			1760963	83	1:15	75	10/03		
SEP CASEMNG			1725257	81	1:00	60	02/04		
SEP CASEMNG			1689377	79	0:45	45	01/04		
SEP CASEMNG			1857079	85	1:00	60	01/04		
SEP CASEMNG			1529130	81	1:30	90	10/03		
SEP CASEMNG			1487964	83	1:30	90	10/03		
SEP CASEMNG			1809827	81	1:00	60	11/03		
SEP CASEMNG			1787109	80	0:25	25	02/04		
SEP CASEMNG			1504423	82	0:30	30	10/03		
SEP CASEMNG			1894855	85	1:10	70	10/03		
SEP CASEMNG			1894855	85	1:00	60	09/03		
SEP CASEMNG			1742074	92	1:15	75	10/03		
SEP CASEMNG			1906098	81	1:30	90	07/03		
SEP CASEMNG			1818909	83	0:20	20	08/03		
SEP CASEMNG			1765699	86	0:20	20	08/03		
SEP CASEMNG Tota 15-03						**1020**		**$ 2.367647059**	**$ 2,415**
SEP COLLAT			1543091	88	1:00	60	09/03		
SEP COLLAT			1834226	92	5:10	310	07/03		
SEP COLLAT			1834226	92	0:35	35	11/03		
SEP COLLAT			1834226	92	1:10	70	12/03		
SEP COLLAT			1834226	92	1:40	100	11/03		
SEP COLLAT			1834226	90	0:30	30	12/03		
SEP COLLAT			1760963	83	1:45	105	07/03		
SEP COLLAT			1725257	83	1:00	60	07/03		
SEP COLLAT			1725257	83	0:30	30	11/03		
SEP COLLAT			1725257	83	1:50	110	10/03		
SEP COLLAT			1725257	83	0:40	40	11/03		
SEP COLLAT			1725257	81	2:00	120	01/04		
SEP COLLAT			1725257	81	4:10	250	12/03		
SEP COLLAT			1894565	84	0:30	30	11/03		
SEP COLLAT			1894565	84	0:35	35	10/03		
SEP COLLAT			1894565	83	1:10	70	01/04		
SEP COLLAT			1667107	85	1:15	75	07/03		
SEP COLLAT			1689377	81	1:10	70	11/03		
SEP COLLAT			1689377	81	0:35	35	12/03		
SEP COLLAT			1857079	87	1:00	60	11/03		
SEP COLLAT			1857079	87	0:30	30	10/03		
SEP COLLAT			1857079	87	1:00	60	12/03		

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SB9[illegible]TE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER LAC COST REPORT	TOTAL CLAIMABLE
SEP COLLAT			1857079	87	0:30	30	11/03		
SEP COLLAT			1857079	85	2:00	120	01/04		
SEP COLLAT			1725257	83	1:40	100	08/03		
SEP COLLAT			1857079	85	0:15	15	01/04		
SEP COLLAT			1873520	89	5:15	315	07/03		
SEP COLLAT			1873520	89	1:30	90	11/03		
SEP COLLAT			1873520	89	2:05	125	12/03		
SEP COLLAT			1873520	89	0:20	20	11/03		
SEP COLLAT			1873520	87	1:30	90	01/04		
SEP COLLAT			1873520	87	1:00	60	12/03		
SEP COLLAT			1564455	85	0:30	30	11/03		
SEP COLLAT			1564455	85	0:40	40	10/03		
SEP COLLAT			1564455	84	4:55	60	07/03		
SEP COLLAT			1523889	84	1:00	60	07/03		
SEP COLLAT			1487964	82	2:30	150	07/03		
SEP COLLAT			1487964	83	0:30	30	10/03		
SEP COLLAT			1775659	83	6:25	385	07/03		
SEP COLLAT			1876530	88	3:00	180	10/03		
SEP COLLAT			1876530	88	1:00	60	10/03		
SEP COLLAT			1876530	88	1:00	60	12/03		
SEP COLLAT			1876530	88	1:00	60	11/03		
SEP COLLAT			1886538	88	1:00	60	07/03		
SEP COLLAT			1543091	88	0:45	45	07/03		
SEP COLLAT			1894565	84	2:00	120	08/03		
SEP COLLAT			1894565	84	1:10	70	09/03		
SEP COLLAT			1667107	85	1:00	60	08/03		
SEP COLLAT			1667107	85	0:45	45	07/03		
SEP COLLAT			1667107	85	1:00	60	09/03		
SEP COLLAT			1900926	84	0:30	30	09/03		
SEP COLLAT			1689377	81	2:00	120	09/03		
SEP COLLAT			1523889	84	0:30	30	08/03		
SEP COLLAT			1523889	84	2:30	150	09/03		
SEP COLLAT			1523889	84	1:30	90	08/03		
SEP COLLAT			1775659	83	3:45	225	08/03		
SEP COLLAT			1876530	88	5:00	300	08/03		
SEP COLLAT			1876530	88	3:00	180	07/03		
SEP COLLAT Total	**15-12**					**5450**		**$ 3.059633028**	**$ 16,675**
SEP GROUP			1897822	89	0:30	30	08/03		
SEP GROUP			1897822	89	0:50	50	07/03		
SEP GROUP			1897822	89	1:20	80	09/03		
SEP GROUP			1897822	89	0:30	30	09/03		
SEP GROUP			1897822	89	2:30	150	08/03		

SB9[illegible]TE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER LAC COST REPORT	TOTAL CLAIMABLE
SEP GROUP			1834226	92	2:40	160	07/03		
SEP GROUP			1834226	92	1:30	90	11/03		
SEP GROUP			1960558	87	0:40	40	01/04		
SEP GROUP			1960558	87	0:24	24	12/03		
SEP GROUP			1873520	89	0:30	30	09/03		
SEP GROUP			1775659	83	1:35	95	07/03		
SEP GROUP			1775659	83	0:40	40	07/03		
SEP GROUP			1873520	89	2:40	160	09/03		
SEP GROUP			1809827	81	0:45	45	08/03		
SEP GROUP			1787109	82	0:45	45	08/03		
SEP GROUP			1775659	83	3:00	180	08/03		
SEP GROUP			1876530	88	3:30	210	09/03		
SEP GROUP			1876530	88	1:00	60	08/03		
SEP GROUP Total	**15-54**					**1519**		**$ 3.059907834**	**$ 4,648**
SEP INDIV			1544849	87	0:15	15	08/03		
SEP INDIV			1544849	87	1:30	90	07/03		
SEP INDIV			1543091	88	1:50	110	08/03		
SEP INDIV			1543091	88	0:15	15	07/03		
SEP INDIV			1543091	88	3:15	195	09/03		
SEP INDIV			1834226	92	3:20	200	08/03		
SEP INDIV			1834226	92	1:00	60	07/03		
SEP INDIV			1834226	92	8:40	520	09/03		
SEP INDIV			1834226	92	0:50	50	08/03		
SEP INDIV			1760963	83	1:25	85	08/03		
SEP INDIV			1760963	83	0:45	45	07/03		
SEP INDIV			1760963	83	9:42	582	09/03		
SEP INDIV			1725257	83	2:40	160	08/03		
SEP INDIV			1725257	83	2:00	120	08/03		
SEP INDIV			1818909	83	1:20	80	08/03		
SEP INDIV			1765699	86	2:55	175	08/03		
SEP INDIV			1765699	86	2:00	120	07/03		
SEP INDIV			1765699	86	4:10	250	09/03		
SEP INDIV			1894565	84	5:55	355	08/03		
SEP INDIV			1894565	84	1:50	110	07/03		
SEP INDIV			1894565	84	3:10	190	09/03		
SEP INDIV			1894565	84	0:20	20	08/03		
SEP INDIV			1897822	89	0:20	20	07/03		
SEP INDIV			1897822	89	0:45	45	09/03		
SEP INDIV			1897822	89	0:35	35	10/03		
SEP INDIV			1543091	88	6:55	415	07/03		
SEP INDIV			1543091	88	0:30	30	09/03		
SEP INDIV			1543091	87	1:45	105	02/04		

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SB90 TE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER LAC COST REPORT	TOTAL CLAIMABLE
SEP INDIV			1543091	87	2:15	135	02/04		
SEP INDIV			1834226	92	2:30	150	07/03		
SEP INDIV			1834226	92	9:30	570	10/03		
SEP INDIV			1834226	92	2:30	150	09/03		
SEP INDIV			1835768	86	5:50	350	08/03		
SEP INDIV			1835768	86	0:25	25	07/03		
SEP INDIV			1834226	92	0:50	50	08/03		
SEP INDIV			1834226	92	1:30	90	11/03		
SEP INDIV			1667107	85	1:25	85	07/03		
SEP INDIV			1834226	92	2:05	125	10/03		
SEP INDIV			1834226	92	3:20	200	12/03		
SEP INDIV			1834226	90	6:30	390	01/04		
SEP INDIV			1834226	90	2:10	130	12/03		
SEP INDIV			1834226	91	1:00	60	02/04		
SEP INDIV			1834226	91	1:40	100	01/04		
SEP INDIV			1834226	91	1:40	100	02/04		
SEP INDIV			1689377	80	7:10	430	08/03		
SEP INDIV			1689377	80	1:45	105	07/03		
SEP INDIV			1689377	81	7:35	455	09/03		
SEP INDIV			1834226	90	1:30	90	09/03		
SEP INDIV			1760963	83	3:20	200	10/03		
SEP INDIV			1760963	83	4:15	255	09/03		
SEP INDIV			1760963	83	0:45	45	11/03		
SEP INDIV			1760963	83	0:15	15	10/03		
SEP INDIV			1725257	83	5:20	320	07/03		
SEP INDIV			1725257	83	2:05	125	10/03		
SEP INDIV			1725257	83	2:00	120	09/03		
SEP INDIV			1725257	83	4:10	250	10/03		
SEP INDIV			1725257	83	1:40	100	12/03		
SEP INDIV			1725257	81	3:45	225	12/03		
SEP INDIV			1857079	87	9:15	555	08/03		
SEP INDIV			1857079	87	1:15	75	07/03		
SEP INDIV			1857079	87	6:00	360	09/03		
SEP INDIV			1530151	77	2:30	150	01/04		
SEP INDIV			1530151	77	0:45	45	12/03		
SEP INDIV			1765699	86	2:00	120	07/03		
SEP INDIV			1765699	86	3:10	190	10/03		
SEP INDIV			1765699	87	1:30	90	11/03		
SEP INDIV			1765699	87	1:30	90	10/03		
SEP INDIV			1765699	87	2:30	150	12/03		
SEP INDIV			1765699	85	3:00	180	01/04		
SEP INDIV			1765699	85	1:45	105	02/04		

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SB90 TE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER LAC COST REPORT	TOTAL CLAIMABLE
SEP INDIV			1765699	85	0:25	25	02/04		
SEP INDIV			1894565	84	1:05	65	07/03		
SEP INDIV			1894565	84	5:50	350	10/03		
SEP INDIV			1894565	84	1:50	110	09/03		
SEP INDIV			1894565	84	2:45	165	11/03		
SEP INDIV			1894565	85	1:15	75	12/03		
SEP INDIV			1873520	89	2:35	155	08/03		
SEP INDIV			1894565	83	0:25	25	12/03		
SEP INDIV			1894565	83	0:40	40	02/04		
SEP INDIV			1873520	89	2:15	135	07/03		
SEP INDIV			1873520	89	8:50	530	09/03		
SEP INDIV			1835768	86	3:25	205	07/03		
SEP INDIV			1667107	85	0:45	45	10/03		
SEP INDIV			1667107	85	2:00	120	09/03		
SEP INDIV			1900926	83	1:00	60	07/03		
SEP INDIV			1689377	80	9:10	550	07/03		
SEP INDIV			1689377	81	4:50	290	10/03		
SEP INDIV			1689377	81	2:10	130	09/03		
SEP INDIV			1689377	81	7:15	435	11/03		
SEP INDIV			1689377	81	3:25	205	10/03		
SEP INDIV			1689377	81	3:35	215	12/03		
SEP INDIV			1689377	81	2:40	160	11/03		
SEP INDIV			1689377	79	6:55	415	12/03		
SEP INDIV			1857079	87	6:45	405	07/03		
SEP INDIV			1857079	87	4:00	240	10/03		
SEP INDIV			1857079	87	2:10	130	09/03		
SEP INDIV			1857079	87	3:15	195	11/03		
SEP INDIV			1857079	87	9:30	570	10/03		
SEP INDIV			1857079	87	8:45	525	12/03		
SEP INDIV			1857079	87	2:15	135	11/03		
SEP INDIV			1564455	84	3:00	180	08/03		
SEP INDIV			1564455	84	5:15	315	07/03		
SEP INDIV			1564455	85	3:30	210	09/03		
SEP INDIV			1857079	85	8:15	495	01/04		
SEP INDIV			1857079	85	1:00	60	12/03		
SEP INDIV			1873520	89	4:15	255	07/03		
SEP INDIV			1873520	89	9:30	570	10/03		
SEP INDIV			1873520	89	0:30	30	09/03		
SEP INDIV			1873520	89	7:30	450	11/03		
SEP INDIV			1873520	89	3:27	207	10/03		
SEP INDIV			1873520	89	2:00	120	12/03		
SEP INDIV			1873520	87	7:00	420	01/04		

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SB9 ATE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER LAC COST REPORT	TOTAL CLAIMABLE
SEP INDIV			1873520	87	0:30	30	12/03		
SEP INDIV			1873520	87	3:15	195	02/04		
SEP INDIV			1529130	81	2:00	120	10/03		
SEP INDIV			1529130	81	0:20	20	09/03		
SEP INDIV			1564455	85	6:00	360	10/03		
SEP INDIV			1523889	84	5:30	330	08/03		
SEP INDIV			1564455	85	1:45	105	09/03		
SEP INDIV			1564455	85	10:40	640	11/03		
SEP INDIV			1523889	84	0:20	20	07/03		
SEP INDIV			1523889	84	5:25	325	09/03		
SEP INDIV			1487964	82	4:00	240	08/03		
SEP INDIV			1564455	85	6:10	370	10/03		
SEP INDIV			1564455	85	2:50	170	12/03		
SEP INDIV			1487964	82	0:40	40	09/03		
SEP INDIV			1564455	83	10:00	600	01/04		
SEP INDIV			1564455	83	3:25	205	12/03		
SEP INDIV			1564455	83	1:15	75	01/04		
SEP INDIV			1809827	81	2:45	165	07/03		
SEP INDIV			1809827	81	1:15	75	08/03		
SEP INDIV			1564455	83	1:15	75	02/04		
SEP INDIV			1564455	84	4:55	295	07/03		
SEP INDIV			1523889	84	4:30	270	07/03		
SEP INDIV			1487964	82	6:25	385	07/03		
SEP INDIV			1809827	81	1:45	105	07/03		
SEP INDIV			1787109	82	8:30	510	07/03		
SEP INDIV			1787109	82	8:30	510	09/03		
SEP INDIV			1787109	82	1:45	105	08/03		
SEP INDIV			1809827	81	3:00	180	10/03		
SEP INDIV			1809827	81	3:00	180	09/03		
SEP INDIV			1809827	81	0:45	45	08/03		
SEP INDIV			1787109	82	4:40	280	07/03		
SEP INDIV			1787109	82	2:00	120	10/03		
SEP INDIV			1787109	82	1:45	105	09/03		
SEP INDIV			1787109	82	1:25	85	08/03		
SEP INDIV			1787109	82	0:55	55	07/03		
SEP INDIV			1787109	82	6:00	360	11/03		
SEP INDIV			1787109	82	7:30	450	10/03		
SEP INDIV			1787109	82	10:30	630	12/03		
SEP INDIV			1787109	82	2:00	120	11/03		
SEP INDIV			1775659	83	3:45	225	08/03		
SEP INDIV			1787109	80	3:25	205	01/04		
SEP INDIV			1787109	80	3:30	210	02/04		

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SB90 TE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER LAC COST REPORT	TOTAL CLAIMABLE
SEP INDIV			1775659	83	2:10	130	07/03		
SEP INDIV			1787109	80	1:45	105	01/04		
SEP INDIV			1876530	88	4:15	255	07/03		
SEP INDIV			1876530	88	2:00	120	10/03		
SEP INDIV			1876530	88	7:30	450	08/03		
SEP INDIV			1876530	88	9:20	560	07/03		
SEP INDIV			1876530	88	8:45	525	09/03		
SEP INDIV			1876530	88	1:00	60	08/03		
SEP INDIV			1876530	88	3:45	225	09/03		
SEP INDIV			1876530	88	4:20	260	07/03		
SEP INDIV			1876530	88	4:00	240	11/03		
SEP INDIV			1876530	88	5:45	345	10/03		
SEP INDIV			1876530	88	7:00	420	12/03		
SEP INDIV			1876530	88	7:45	465	11/03		
SEP INDIV			1876530	86	4:00	240	01/04		
SEP INDIV			1876530	86	2:00	120	02/04		
SEP INDIV			1876530	86	3:00	180	01/04		
SEP INDIV			1894855	85	1:30	90	12/03		
SEP INDIV			1742074	91	1:00	60	07/03		
SEP INDIV			1742074	92	1:45	105	10/03		
SEP INDIV			1838442	86	2:45	165	07/03		
SEP INDIV			1886538	88	0:30	30	07/03		
SEP INDIV			1906098	81	0:40	40	07/03		
SEP INDIV			1742074	91	0:20	20	07/03		
SEP INDIV			1742074	91	1:30	90	09/03		
SEP INDIV			1906098	81	0:20	20	07/03		
SEP INDIV Total	**15-41**					**36679**		**$ 3.059679926**	**$ 112,226**
Grand Total - TREATMENT						**44,668**			**$ 135,964**

GRANDTOTAL	**44,668**	**units**		**$ 135,964**
			+ 10% Admin Cost	$13,596
				$ 149,560

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SB90 STATE CLAIM FOR FYE 2003-2004
BASED ON LA COUNTY MIS UNITS

SFC DESCRIPTION	MODE-SFC	CLIENT NAME	CLIENT ID	BIRTHYR	HRS:MIN	UNITS	SERVICE MO/YR	RATE PER LAC COST REPORT	TOTAL CLAIMABLE
REMOVED FROM CLAIM & REPORTED AS FOOTNOTE PER LACDMH									
SEP MED SUP			1530151	77	0:30	30	03/04		
SEP MED SUP			1586483	85	0:30	30	08/03		
SEP MED SUP			1544849	87	1:30	90	08/03		
SEP MED SUP			1897822	89	1:30	90	08/03		
SEP MED SUP			1725257	83	0:30	30	08/03		
SEP MED SUP			1667107	85	0:30	30	08/03		
SEP MED SUP			1873520	89	1:30	90	09/03		
SEP MED SUP			1564455	84	0:30	30	08/03		
SEP MED SUP			1564455	84	0:30	30	07/03		
SEP MED SUP			1564455	85	0:15	15	09/03		
SEP MED SUP			1725257	83	0:30	30	10/03		
SEP MED SUP			1530151	78	0:45	45	07/03		
SEP MED SUP			1530151	79	0:20	20	12/03		
SEP MED SUP			1765699	86	1:00	60	09/03		
SEP MED SUP			1667107	85	0:30	30	07/03		
SEP MED SUP			1667107	84	0:30	30	01/04		
SEP MED SUP			1529130	81	0:30	30	09/03		
SEP MED SUP			1529130	82	0:30	30	10/03		
SEP MED SUP			1564455	85	0:45	45	12/03		
SEP MED SUP Total 15-61						785		$5.640764331	$4,428
								+ 10% Admin Cost	$443
									$ 4,871

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PAYMENT COPY

DEPARTMENT OF MENTAL HEALTH LEGAL ENTITY AGREEMENT 09

CONTRACTOR:

Tri-City Mental Health Center

DMH-01487
Contract Number

Business Address:

2750 S. Towne Avenue

DMH-01271
Reference Number(s)

Pomona, CA 91766

00066
Legal Entity Number

Provider Number(s) 7273, 7383

Contractor Headquarters' Supervisorial District 1

Mental Health Service Area(s) 3 OR Countywide _____

= = = = = *Below This Line For Official CDAD Use Only* = = = = =

DISTRIBUTION

(Please type in the applicable name for each)

Deputy Director Jim Allen Lead Manager Carlotta Childs-Seagle

K: S X -or- U _____

LEGAL ENTITY:NRTIT20C.IVA.SuperLEtblCont02-03_No.2

KH 7-15-03

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ATTACHMENT IV	SERVICE EXHIBIT(S)
ATTACHMENT V	CASH FLOW ADVANCE (CFA) SCHEDULE AND CFA CLAIMS PAYMENT EXAMPLE, (Sections 1, 2 and 3)
ATTACHMENT VI	ATTESTATION REGARDING FEDERALLY FUNDED PROGRAM
ATTACHMENT VII	SAFELY SURRENDERED BABY LAW FACT SHEET (In English and Spanish)

DEPARTMENT OF MENTAL HEALTH LEGAL ENTITY AGREEMENT

THIS AGREEMENT is made and entered into this 10TH day of June, 2009, by and between the County of Los Angeles (hereafter "County"), and Tri-City Mental Health Center (hereafter "Contractor") with the following business address at 2750 S. Towne Avenue, Pomona, CA 91766.

WHEREAS, County desires to provide to those persons in Los Angeles County who qualify therefor certain mental health services contemplated and authorized by the Bronzan-McCorquodale Act, California Welfare and Institutions Code Section 5600 et seq.; and

WHEREAS, Contractor is equipped, staffed, and prepared to provide these services as described in this Agreement; and

WHEREAS, County believes it is in the best interest of the people of the County of Los Angeles to provide these services by contract; and

WHEREAS, these services shall be provided by Contractor in accordance with all applicable Federal, State and local laws, required licenses, ordinances, rules, Regulations, manuals, guidelines, and directives, which may include, but are not necessarily limited to, the following: Bronzan-McCorquodale Act, California Welfare and Institutions Code Section 5600 et seq., including, but not limited to, Sections 5600.2, 5600.3, 5600.4, 5600.9, 5602, 5608, 5651, 5670, 5670.5, 5671, 5671.5, 5672, 5705, 5709, 5710, 5716, 5719, 5721, 5722, 5751.2, and 5900 et seq.; Medi-Cal Act, California Welfare and Institutions Code Section 14000 et seq., including, but not limited to, Section 14132.44; California Welfare and Institutions Code Section 17601 et seq.; California Work Opportunities and Responsibilities to Kids Act, California Welfare and Institutions Code Section 11200 et seq.; California Government Code Sections 26227 and 53703; Title XIX of the Social Security Act, 42 United States Code Section 1396 et seq.; Title IV of the Social Security Act, Part B of Title XIX of the Public Health Service Act, 42 United States Code Section 300x et seq.; California Penal Code Section 11164 et seq.; Title 9 and Title 22, including, but not limited to, Sections 51516, 70001, 71001, 72001 et seq., and 72443 et seq. of the California Code of Regulations; State Department of Mental Health's Cost Reporting/Data Collection Manual; State Department of Mental Health's Short-Doyle/Medi-Cal Manual for the Rehabilitation Option and Targeted Case Management; State Department of Mental Health's Short-Doyle/Medi-Cal Automated Cost Reporting System Users Manual; policies and procedures developed by County; State's Medicaid Plan; and policies and procedures which have been documented in the form of Policy Letters issued by State Department of Mental Health; and/or for State Department of Health Services.

WHEREAS, this Agreement is authorized by WIC Section 5600 et seq., California Government Code Sections 23004, 26227 and 53703, and otherwise.

NOW, THEREFORE, Contractor and County agree as follows:

1. TERM:

A. Initial Period:. The Initial Period of this Agreement shall commence on July 1, 2003 and shall continue in full force and effect through June 30, 2004.

B. Automatic Renewal Period(s): After the Initial Period, this Agreement shall be automatically renewed two additional periods without further action by the parties hereto unless either party desires to terminate this Agreement at the end of either the Initial Period or First Automatic Renewal Period and gives written notice to the other party not less than thirty days prior to the end of the Initial Period or at the end of the First Automatic Renewal Period, as applicable.

(1) First Automatic Renewal Period: If this Agreement is automatically renewed, the First Automatic Renewal Period shall commence on July 1, 2004 and shall continue in full force and effect through June 30, 2005 .

(2) Second Automatic Renewal Period: If this Agreement is automatically renewed, the Second Automatic Renewal Period shall commence on July 1, 2005 and shall continue in full force and effect through June 30, 2006.

C. Termination:

(1) This Agreement may be terminated by either party at any time without cause by giving at least thirty days prior written notice to the other party.

(2) This Agreement may be terminated by County immediately:

(a) If County determines that:

i. Any Federal, State, and/or County funds are not available for this Agreement or any portion thereof; or

ii. Contractor has failed to initiate delivery of services within 30 days of the commencement date of this Agreement; or

iii. Contractor has failed to comply with any of the provisions of Paragraphs 16 (NONDISCRIMINATION IN SERVICES), 17 (NONDISCRIMINATION IN EMPLOYMENT), 19 (INDEMNIFICATION AND INSURANCE), 20 (WARRANTY AGAINST CONTINGENT FEES), 21 (CONFLICT OF INTEREST), 26 (DELEGATION AND ASSIGNMENT), 27 (SUBCONTRACTING), 45 (CERTIFICATION OF DRUG-FREE WORK PLACE), 48 (CHILD SUPPORT COMPLIANCE PROGRAM), and/or 52 (CONTRACTOR'S EXCLUSION FROM PARTICIPATION IN A FEDERALLY FUNDED PROGRAM); or

(b) In accordance with Paragraphs 32 (TERMINATION FOR INSOLVENCY), 33 (TERMINATION FOR DEFAULT), 34 (TERMINATION FOR IMPROPER CONSIDERATION), and/or 46 (COUNTY LOBBYISTS).

(3) This Agreement shall terminate as of June 30 of the last Fiscal Year for which funds for this Agreement were appropriated by County as provided in Paragraph 5 (COUNTY'S OBLIGATION FOR CURRENT AND FUTURE FISCAL YEARS).

(4) In the event that this Agreement is terminated, then:

(a) On or after the date of the written notice of termination, County, in its sole discretion, may stop all payments to Contractor hereunder until preliminary settlement based on the Annual Cost Report. Contractor shall prepare an Annual Cost Report, including a statement of expenses and revenues, which shall be submitted pursuant to Paragraph 4 (FINANCIAL PROVISIONS), Subparagraph N (Annual Cost Reports), within seventy-five days of the date of termination. Such preliminary settlement shall not exceed the Maximum Monthly Payment (see Paragraph 4 (FINANCIAL PROVISIONS), Subparagraph L (Maximum Monthly Payment) multiplied by the actual number of months or portion thereof during which this Agreement was in effect during the particular Fiscal Year; and

(b) Upon issuance of any notice of termination, Contractor shall make immediate and appropriate plans to transfer or refer all patients/clients receiving services under this Agreement to other agencies for continuing services in accordance with the patient's/client's needs. Such plans shall be subject to prior written approval of Director, except that in specific cases, as determined by Contractor, where an immediate patient/client transfer or referral is indicated, Contractor may make an immediate transfer or referral. If Contractor terminates this Agreement, all costs related to all such transfers or referrals as well as all costs related to all continuing services shall not be a charge to this Agreement nor reimbursable in any way under this Agreement; and

(c) If Contractor is in possession of any equipment, furniture, removable fixtures, materials, or supplies owned by County as provided in Paragraph 42 (PURCHASES), the same shall be immediately returned to County.

(5) Any termination of this Agreement by County shall be approved by County's Board of Supervisors.

D. Suspension of Payments: Payments to Contractor under this Agreement shall be suspended if Director, for good cause, determines that Contractor is in default under any of the provisions of this Agreement. Except in cases of alleged fraud or similar intentional wrongdoing, at least 30 days notice of such suspension shall be provided to Contractor, including a statement of the reason(s) for such suspension. Thereafter, Contractor may, within 15 days, request reconsideration of the Director's decision. Payments shall not be withheld pending the results of the reconsideration process.

2. ADMINISTRATION: Director shall have the authority to administer this Agreement on behalf of County. Contractor shall designate in writing a Contract Manager who shall function as liaison with County regarding Contractor's performance hereunder.

3. DESCRIPTION OF SERVICES/ACTIVITIES: Contractor shall provide mental health services in the form as identified on the Financial Summary and Service Exhibit(s) and in the Program Description of Contractor's Negotiation Package for this Agreement as approved in writing by Director, including any addenda thereto as approved in writing by Director. Services provided by Contractor shall be the same regardless of the patient's/client's ability to pay or source of payment.

Contractor shall be responsible for delivering services to new clients to the extent that funding is provided by County. Where Contractor determines that services to new clients can no longer be delivered, Contractor shall provide 30 days prior notice to County. Contractor shall also thereafter make referrals of new clients to County or other appropriate agencies.

Contractor shall not be required to provide the notice in the preceding paragraph when County reduces funding to Contractor, either at the beginning or during the fiscal year. In addition, when County cuts the funding for a particular program provided by Contractor, Contractor shall not be responsible for continuing services for those clients linked to that funding. Contractor shall also thereafter make referrals of those clients to County or other appropriate agencies.

Contractor may provide activities claimable as Title XIX Medi-Cal Administrative Activities pursuant to WIC Section 14132.44. The administrative activities which may be claimable as Title XIX Medi-Cal Administrative Activities are shown on the Financial Summary and are described in the policies and procedures provided by SDMH and/or SDHS.

Contractor may provide mental health services claimable as EPSDT services.

If, during Contractor's provision of services under this Agreement, there is any need for substantial deviation from the services as described in Contractor's Negotiation Package for this Agreement, as approved in writing by Director, including any addenda thereto as approved in writing by Director, then Contractor shall submit a written request to Director for written approval before any such substantial deviation may occur.

4. FINANCIAL PROVISIONS:

A. General: This Agreement provides for reimbursement as provided in this Paragraph 4

(FINANCIAL PROVISIONS), Subparagraph J (1) (Payment) and as shown on the Financial Page(s). The Contractor will comply with all requirements necessary for reimbursement as established by Federal, State and local statutes, laws, ordinances, rules, regulations, manuals, policies, guidelines and directives. Under no circumstances can the total Maximum Contract Amount of this Agreement be increased or decreased without a properly executed amendment.

(1) Capitated Rate: A fixed amount, including all revenue, interest and return, per enrolled individual/member paid monthly to Contractor for providing comprehensive mental health services/activities as required in that period for the covered individuals/members. All fees paid by or paid on behalf of an enrolled individual/member receiving services/activities hereunder and all other revenue, interest and return resulting from services/activities and/or funds hereunder shall be deducted from the Capitated Rate.

(2) Cost Reimbursement: County agrees to reimburse Contractor during the term of this Agreement for the actual and allowable costs, less all fees paid by or on behalf of patients/clients receiving services/activities hereunder and all other revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor hereunder but not to exceed the Maximum Reimbursable Amount per visit as shown on the Financial Summary and the maximum number of allowable visits stipulated in the Fee-For-Service Medi-Cal Specialty Mental Health Services Provider Manual when Contractor is providing mental health services, specialty mental health services and/or Title XIX Medi-Cal Administrative Activities hereunder in accordance with WIC Sections 5704, 5707, 5709, 5710, 5714, 5716, 5717, 5718, 5719, 5720, 5721, 5723, and 14132.44; CCR Titles 9 and 22; SDMH Policy Letters; CR/DC Manual; RO/TCM Manual; DMH policies and procedures; and all other applicable Federal, State, and local laws, ordinances, rules, regulations manuals, guidelines, and directives.

(3) EPSDT: County agrees to reimburse Contractor during the term of this Agreement for providing EPSDT mental health services/activities over the State established baseline in accordance with Federal and State laws and regulations. Baseline increases imposed by the State will be imposed on the Contractor in like percentages.

EPSDT funds are part of the Maximum Contract Amount(s) of this Agreement and shall be paid by County to Contractor solely in County's capacity as the EPSDT claim intermediary between the Contractor and the State.

Notwithstanding any other provision of this Agreement, in the event that Contractor provides EPSDT services reimbursable under the State's EPSDT mandate claim process, in excess of the Contractor's Fiscal Year 2003-2004 base of $545,664, Contractor shall be paid by County from EPSDT funds upon receipt from the State. The CGF allocated on the Financial Summary Page for EPSDT baseline services is designated solely for EPSDT eligible services and no CGF in this category shall be transferred to any other category on said Financial Summary Page. In the event

that EPSDT funds are not available to pay EPSDT claims or that State denies any or all of the EPSDT claims submitted by County on behalf of Contractor, Contractor shall indemnify and hold harmless County for any and all liability for payment of any or all of the denied EPSDT claims or for the unavailability of EPSDT funds to pay for EPSDT claims. Contractor shall be solely liable and responsible for all data and information submitted by Contractor to County in support of all claims for EPSDT funds submitted by County as the fiscal intermediary.

(4) IMD: County agrees to reimburse Contractor during the term of this Agreement for providing IMD mental health services/activities in accordance with State laws and regulations.

(5) Negotiated Rate: County agrees to reimburse Contractor during the term of this Agreement for providing mental health services hereunder in accordance with WIC Sections 5704, 5705, 5707, 5709, 5710, 5714, 5716, 5717, 5718, 5719, 5720, 5721, 5723, and 14132.44; CCR Titles 9 and 22; SDMH Policy Letters; CR/DC Manual; RO/TCM Manual; DMH policies and procedures; and all other applicable Federal, State, and local laws, ordinances, rules, regulations, manuals, guidelines, and directives. Except for Title XIX Medi-Cal Administrative Activities, reimbursement shall be at the Negotiated Rate(s), as mutually agreed upon between County and Contractor and approved by SDMH (for any NR funded in whole or in part by Title XIX Short-Doyle/Medi-Cal and/or State funds) and as shown on the Financial Summary less all fees paid by or on behalf of patients/clients receiving services hereunder and all other revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor hereunder.

B. Reimbursement For Initial Period: The Maximum Contract Amount for the Initial Period of this Agreement as described in Paragraph 1 (TERM) shall not exceed **ELEVEN MILLION FOUR HUNDRED TWENTY-FIVE THOUSAND NINE HUNDRED FORTY-FOUR**---------- DOLLARS (**$11,425,944**) and shall consist of County, State, and/or Federal funds as shown on the Financial Summary. This Maximum Contract Amount includes Cash Flow Advance which is repayable through cash and/or appropriate SFC units and/or actual and allowable costs as authorized by other provisions of this Agreement. Notwithstanding any other provision of this Agreement, in no event shall County pay Contractor more than this Maximum Contract Amount for Contractor's performance hereunder during the Initial Period.

C. Reimbursement If Agreement Is Automatically Renewed:

(1) Reimbursement For First Automatic Renewal Period: The Maximum Contract Amount for the First Automatic Renewal Period of this Agreement as described in Paragraph 1 (TERM) shall not exceed **ELEVEN MILLION FOUR HUNDRED TWENTY-FIVE THOUSAND NINE HUNDRED FORTY-FOUR**---------- DOLLARS (**$11,425,944**) and shall consist of County, State, and/or Federal funds as shown on the Financial Summary. This Maximum Contract Amount includes the Cash Flow Advance which is repayable through cash and/or appropriate SFC units and/or actual and allowable costs as authorized by

other provisions of this Agreement. Notwithstanding any other provision of this Agreement, in no event shall County pay Contractor more than this Maximum Contract Amount for Contractor's performance hereunder during the First Automatic Renewal Period.

(2) Reimbursement For Second Automatic Renewal Period: The Maximum Contract Amount for the Second Automatic Renewal Period of this Agreement as described in Paragraph 1 (TERM) shall not exceed **ELEVEN MILLION FOUR HUNDRED TWENTY-FIVE THOUSAND NINE HUNDRED FORTY-FOUR**----------DOLLARS (**$11,425,944**) and shall consist of County, State, and/or Federal funds as shown on the Financial Summary. This Maximum Contract Amount includes the Cash Flow Advance which is repayable through cash and/or appropriate SFC units and/or actual and allowable costs as authorized by other provisions of this Agreement. Notwithstanding any other provision of this Agreement, in no event shall County pay Contractor more than this Maximum Contract Amount for Contractor's performance hereunder during the Second Automatic Renewal Period.

D. SDMH Approval of Negotiated Rate(s):

(1) Pursuant to WIC Section 5716, SDMH's approval of each NR, which is funded in whole or in part by Federal and/or State funds, shall be obtained prior to the commencement date of this Agreement and prior to the beginning of any subsequent Fiscal Year or portion thereof that this Agreement is in effect. Each such NR shall be effective only upon SDMH approval. If SDMH approval is received after the commencement date of this Agreement or after the beginning of any subsequent Fiscal Year, SDMH approval may be retroactive. If any such NR is disapproved by SDMH for any Fiscal Year or portion thereof, Contractor shall be compensated for all mental health services under this Agreement in accordance with the provisions of WIC Section 5716.

(2) Contractor understands that any NR funded in whole or in part by Title XIX Short-Doyle/Medi-Cal and/or State funds may include County's share of reimbursement for administrative support costs, including, but not limited to, quality assurance, utilization review, technical assistance, training, cost accounting, contract administration, other direct administrative activities which result because of contracting activities, medications, monitoring, revenue generation, and client data collection. County shall pay Contractor for Contractor's share of reimbursement for any such NR and shall retain County's share of reimbursement to pay for County's associated administrative support costs, if any.

E. Established Maximum Allowable Rates:

(1) Notwithstanding any other provision of this Agreement, County shall not be required to pay Contractor more than the Established Maximum Allowable Rates for applicable Title XIX Short-Doyle/Medi-Cal SFC units. The Established Maximum Allowable Rates shall be those specified in CCR Title 22, as authorized by WIC Section 5720.

(2) Pursuant to Subparagraph D (SDMH Approval of Negotiated Rate(s)) and this

Subparagraph E, the appropriate Established Maximum Allowable Rates in effect during the Initial Period of this Agreement, the First Automatic Renewal Period, or the Second Automatic Renewal Period, shall be applicable to this Agreement when adopted by State.

(3) The Established Maximum Allowable Rates shall not apply to SFC units which are wholly funded by CGF.

F. EPSDT Title XIX Medi-Cal Services, Title XIX Short-Doyle/Medi-Cal Services and Title XIX Medi-Cal Administrative Activities:

(1) Except as otherwise provided in this Agreement, if Contractor provides EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, then Contractor shall be reimbursed by County for the eligible and Federal and State-approved EPSDT Title XIX Medi-Cal SFC units furnished to eligible Medi-Cal beneficiaries; and/or for the eligible and State-approved Title XIX Short-Doyle/Medi-Cal SFC units furnished to eligible Medi-Cal beneficiaries; and/or as determined by the State, for the actual and allowable costs of eligible and State-approved Title XIX Medi-Cal Administrative Activities only in arrears and only to the extent of actual EPSDT Title XIX Medi-Cal, and/or Title XIX Short-Doyle/Medi-Cal, and/or Title XIX Medi-Cal Administrative Activities payments made by the Federal and State governments to County for such service and activities.

(2) Each Fiscal Year of the term of this Agreement, such reimbursement for Title XIX Short-Doyle/Medi-Cal SFC units, and/or for Title XIX Medi-Cal Administrative Activities, shall be made as applicable on the basis of: (1) fifty percent Title XIX Short-Doyle/Medi-Cal services FFP funds and/or fifty percent Title XIX Medi-Cal Administrative Activities FFP funds, and/or fifty percent Specialty Mental Health Services FFP funds which are part of the applicable Maximum Contract Amount of this Agreement and which are paid by County to Contractor solely in County's capacity as the fiscal intermediary for such Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, and (2) fifty percent match from funds which are part of the applicable Maximum Contract Amount of this Agreement, and which qualify as eligible FFP match as on the Financial Summary.

(3) Each Fiscal Year of the term of this Agreement, such reimbursement for EPSDT Title XIX Medi-Cal services shall be one hundred percent of the program funds which are part of the applicable Maximum Contract Amount of this Agreement and which are paid by County to Contractor solely in County's capacity as the fiscal intermediary. EPSDT Title XIX Medi-Cal services shall be paid as applicable on the basis of fifty percent EPSDT Title XIX services FFP funds and fifty percent State matching general funds for EPSDT and only when such EPSDT Title XIX services exceed the individual Contractor's EPSDT base line as identified in Paragraph 4 (FINANCIAL PROVISIONS), Subparagraph A (3) (EPSDT).

(4) Notwithstanding any other provision of this Agreement, if EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal

Administrative Activities are provided hereunder, such services and administrative activities shall comply with and be compensated in accordance with all applicable Federal and State reimbursement requirements.

(5) If EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, are provided under this Agreement, Contractor authorizes County to serve as the fiscal intermediary for claiming and reimbursement for such EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities and to act on Contractor's behalf with SDMH, SDHS and/or SDSS in regard to claiming reimbursement for EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities.

Contractor shall be solely liable and responsible for all data and information submitted by Contractor to County in support of all claims for EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, submitted by County as the fiscal intermediary to SDMH, SDHS and/or SDSS and for any subsequent State approvals or denials of such claims that may be based on data and information submitted by Contractor. Contractor shall process all EPSDT Title XIX Medi-Cal and/or Title XIX Short-Doyle/Medi-Cal, Explanation of Balance (EOB) or other data within the time frame prescribed by the State and Federal governments. County shall have no liability for Contractor's failure to comply with State and Federal time frames.

Notwithstanding any other provision of this Agreement, Contractor shall hold County harmless from and against any loss to Contractor resulting from any such State denials, unresolved EOB claims, and/or any Federal and/or State audit disallowances for such Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities.

(6) Contractor shall hold County harmless from and against any loss to Contractor resulting from any such State denials, unresolved EOB claims, and/or any Federal and/or State audit disallowances for such EPSDT Title XIX Medi-Cal services.

(7) Notwithstanding any other provision of this Agreement, Contractor shall be totally liable and responsible for: (1) the accuracy of all data and information on all claims for EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services which Contractor inputs into MIS, (2) the accuracy of all data and information which Contractor provides to DMH, and (3) ensuring that all EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, are performed appropriately within Medi-Cal, guidelines including, but not limited to, administration, utilization review, documentation, and staffing.

(8) As the State designated Short-Doyle/Medi-Cal fiscal intermediary, County shall submit a claim to SDMH for EPSDT Title XIX Medi-Cal, and/or Title XIX Short-Doyle/Medi-Cal reimbursement only for those services entered by Contractor into MIS which are identified by Contractor as "Y". The "Y" means that the service provided is to be claimed by County to Short-Doyle/Medi-Cal.

Contractor shall comply with all written instructions from County and/or State regarding EPSDT Title XIX Medi-Cal, and/or Title XIX Short-Doyle/Medi-Cal claiming and documentation.

Contractor shall maintain an audit file documenting all EPSDT Title XIX Medi-Cal, and/or Title XIX Short-Doyle/Medi-Cal services as instructed by County for a period of seven years from the end of the Fiscal Year in which such services were provided or until final resolution of any audits, whichever occurs later.

(9) County is the State designated fiscal intermediary for EPSDT Title XIX Medi-Cal services, and Title XIX Short-Doyle/Medi-Cal services, and Title XIX Medi-Cal Administrative Activities. Contractor shall comply with all written instructions from County regarding any such Title XIX claims and documentation. Contractor shall certify in writing that all necessary Title XIX documentation exists at the time any such claims for EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, are submitted by Contractor to County.

Contractor shall maintain all records, including, but not limited to, all time studies prepared by Contractor, documenting all EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, as instructed by County for a period of seven years from the end of the quarter in which such services were provided or until final resolution of any audits, whichever occurs later.

(10) County may modify the claiming systems for either EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, at any time in order to comply with changes in, or interpretations of, State or Federal laws, rules, regulations, manuals, guidelines, and directives. When possible, County shall notify Contractor in writing of any such modification and the reason for the modification thirty days prior to the implementation of the modification.

(11) EPSDT Title XIX Medi-Cal and Title XIX Short-Doyle/Medi-Cal Reconciliation Report: Prior to fourteen and one-half months after the close of each Fiscal Year, Contractor shall provide DMH with two copies of an accurate and complete EPSDT Title XIX Medi-Cal and Title XIX Short-Doyle/Medi-Cal Reconciliation Report at the legal entity level for each of Contractor's Short-Doyle/Medi-Cal provider numbers which are part of the legal entity, for all EPSDT Title XIX Medi-Cal, and/or Title XIX Short-Doyle/Medi-Cal SFC units furnished and State-approved during the applicable Fiscal Year. Each such EPSDT Title XIX Medi-Cal and Title XIX Short-Doyle/Medi-Cal Reconciliation Report shall be prepared by Contractor in accordance with all SDMH instructions and shall be certified in writing by Contractor's Chief Executive Officer. If Contractor does not so provide DMH with the EPSDT Title XIX Medi-Cal and Title XIX Short-Doyle/Medi-Cal Reconciliation Report within such fourteen and one-half months, then Director, in his sole discretion, shall determine which State approved EPSDT Medi-Cal, and/or Short-Doyle/Medi-Cal data shall be used by County for completion of the EPSDT Title XIX Medi-Cal and Title XIX Short-Doyle/Medi-Cal Reconciliation Report.

(12) EPSDT Title XIX Medi-Cal Services, Title XIX Short-Doyle/Medi-Cal Services, Title XIX Medi-Cal Administrative Activities, Overpayment Recovery Procedures: Contractor shall repay to County the amount, if any, paid by County to Contractor for EPSDT Title XIX Medi-Cal services, and Title XIX Short-Doyle/Medi-Cal services, and Title XIX Medi-Cal Administrative Activities, which are found by County, State, and/or Federal governments not to be reimbursable.

For Federal audit exceptions, Federal audit appeal processes shall be followed. County recovery of Federal overpayment shall be made in accordance with all applicable Federal laws, regulations, manuals, guidelines, and directives.

For State audit exceptions, County shall immediately recover any overpayment from Contractor when the State recovers the overpayment from County.

For County audit exceptions, County shall immediately recover the overpayment from Contractor 30 days from the date of the applicable audit determination by Director.

Contractor shall pay County according to the method described in Subparagraph S (Payments Due to County/Method of Payment).

G. Funding Sources:

(1) County, State, and/or Federal funds shall be limited to and shall not exceed the respective amounts shown on the Financial Summary. County funds include the portion of Cash Flow Advance and is repayable through cash, and/or County SFC units, and/or approved EPSDT Title XIX Medi-Cal units of service, approved Title XIX Short-Doyle/Medi-Cal SFC units, and/or approved Title XIX Medi-Cal Administrative Activities units of activities.

(2) The reimbursement method of payment for the respective County, State and/or Federal funding source(s) is shown on the Financial Summary.

(3) The combined CGF and any other funding sources shown on the Financial Summary as funds to be disbursed by County shall not total more than the Maximum Contract Amount for the applicable period of the Agreement term as specified in Subparagraphs B (Reimbursement For Initial Period) and C (Reimbursement If Agreement Is Automatically Renewed).

(4) County funds include Cash Flow Advance which is repayable through cash and/or County SFC units, and/or approved EPSDT Title XIX Medi-Cal SFC units, and/or approved Title XIX Short-Doyle/Medi-Cal SFC units, and/or approved Title XIX Medi-Cal Administrative Activities units of activities.

Notwithstanding any other provision of this Agreement, EPSDT Title XIX Medi-Cal, FFP funds shall be paid by County to Contractor solely in County's capacity as the fiscal intermediary for EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities. In no event shall County be liable or responsible to Contractor for any payment for any disallowed EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities.

EPSDT Title XIX Medi-Cal and FFP funds shall be subject to all applicable Federal and State laws, rules, regulations, manuals, guidelines, and directives.

(5) To the extent permitted by Federal law, certain funds, as designated on the Financial Summary, may be used to match the FFP component of reimbursement for Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, in order to achieve the maximum Federal reimbursement possible for mental health services and administrative activities provided under this Agreement.

H. Government Funding Restrictions: This Agreement shall be subject to any restrictions, limitations, or conditions imposed by State, including, but not limited to, those contained in State's Budget Act, which may in any way affect the provisions or funding of this Agreement. This Agreement shall also be subject to any additional restrictions, limitations, or conditions imposed by the Federal government which may in any way affect the provisions or funding of this Agreement.

I. Patient/Client Eligibility, UMDAP Fees, Third Party Revenue, and Interest:

(1) Contractor shall comply with all County, State, and Federal requirements and procedures, as described in WIC Sections 5709, 5710 and 5721, relating to: (1) the determination and collection of patient/client fees for services hereunder based on UMDAP and DMH's Revenue Manual, (2) the eligibility of patients/clients for Short-Doyle/Medi-Cal, Medicare, private insurance, or other third party revenue, and (3) the collection, reporting and deduction of all patient/client and other revenue for patients/clients receiving services hereunder. Contractor shall vigorously pursue and report collection of all patient/client and other revenue.

(2) All fees paid by patients/clients receiving services under this Agreement and all fees paid on behalf of patients/clients receiving services hereunder shall be utilized by Contractor only for the delivery of mental health service units specified in this Agreement.

(3) If Contractor provides Title XIX Medi-Cal Administrative Activities funded by Title XIX pursuant to WIC Section 14132.44 as described in Paragraph 3 (DESCRIPTION OF SERVICES), or then Contractor shall assure that FFP reimbursement for such Title XIX Medi-Cal Administrative Activities and shall be utilized by Contractor only for the provision of Title XIX Medi-Cal Administrative Activities.

(4) Contractor may retain unanticipated revenue, which is not shown in Contractor's Negotiation Package for this Agreement, for a maximum period of one Fiscal Year, provided that the unanticipated revenue is utilized for the delivery of mental health service units specified in this Agreement. Contractor shall report the mental health services funded by this unanticipated revenue in the Annual Cost Report submitted by Contractor to County. The Annual Cost Report shall be prepared as instructed by State and County.

(5) Contractor shall not retain any fees paid by any resources for or on behalf of Medi-Cal beneficiaries without having those fees deducted from the cost of providing the mental health

service/units specified in this Agreement.

(6) Contractor may retain any interest and/or return which may be received, earned or collected from any funds paid by County to Contractor, provided that Contractor shall utilize all such interest and return only for the delivery of mental health service units specified in this Agreement.

(7) Failure of Contractor to report in all its monthly claims and in its Annual Cost Report all fees paid by patients/clients receiving services hereunder, all fees paid on behalf of patients/clients receiving services hereunder, all fees paid by third parties on behalf of Medi-Cal beneficiaries receiving services and/or activities hereunder, all unanticipated revenue not shown in Contractor's Negotiation Package for this Agreement, and all interest and return on funds paid by County to Contractor, shall result in: (1) Contractor's submission of a revised claim statement showing all such nonreported revenue, (2) a report by County to SDMH of all such nonreported revenue, (3) a report by County to the Federal Health Care Financing Administration (HCFA) should any such unreported revenue be paid by any resources for or on behalf of Medi-Cal beneficiaries, and/or (4) any appropriate financial adjustment to Contractor's reimbursement.

J. Payment:

(1) For each month of the term of this Agreement, Contractor shall submit to County a claim for each applicable row (payer funding source) identified on the Financial Summary and Rate Schedule, in the form and content specified by County. Each monthly claim shall be submitted within sixty days of Contractor's receipt of County's MIS reports for the last date mental health services were provided during the particular month and within sixty days of the last date Title XIX Medi-Cal Administrative Activities were provided during the particular month.

(a) Capitated Rate: Contractor's monthly claim to County shall show all Contractor's enrolled individuals/members covered by the Capitated Rate Program and all other revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor hereunder for the particular month.

(b) Cost Reimbursement: Contractor's monthly claim to County shall show all Contractor's actual and allowable costs and all other revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor hereunder for the particular month. The County may make provisional reimbursement, subject to final settlement to cost. All provisional reimbursement shall be based upon specialty mental health services actually provided as shown on County's Claims Systems reports. Contractor certifies that all units of service claimed by Contractor on a provisional reimbursement basis are true and accurate claims for reimbursement.

(c) For IMDs Only: Those Institutions for Mental Disease which are licensed as Skilled Nursing Facilities (SNF) by SDHS are, thereby, entitled by law to the rates established by SDHS for Skilled Nursing Facilities. The IMD rate consists of a basic SNF rate and a STP rate, or a MHRC rate. Contractor's monthly claim to County shall be for those patient days that have been

approved in writing by the County and shall be separately itemized by each patient day. Claims shall be submitted to County within 30 days of the end of the billing period. Monthly claims shall be reviewed and approved by County.

(d) Negotiated Rate: Contractor's monthly claim to County shall be separately itemized by each SFC to show the payment calculation for each SFC by multiplying the SFC units as shown on MIS reports by the applicable NR for such SFC as shown on the Financial Summary, except that for PATH and SAMHSA services, Contractor's monthly claim shall show Contractor's actual and allowable costs, less all fees paid by or on behalf of patients/clients receiving services hereunder and all other revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor hereunder.

(1) DMH shall have the option to deny payment for services when documentation of clinical work does not meet minimum State and County standards.

(2) Final reimbursement to Contractor shall not exceed the listed rates as shown on the Financial Summary. Provisional reimbursement to contractor shall be at the State established Title XXII rates for CPT codes. At cost report, provisional reimbursement will be adjusted to State approved Negotiated Rates not to exceed the rates shown on the Financial Summary and shall be considered payment in full, subject to third party liability and beneficiary share of cost, for the specialty mental health services provided to a beneficiary. Reimbursement shall be made only for State approved Short-Doyle/Medi-Cal claims and to the extent that funds allocated by State for County specifically for these services are available.

(3) For Organizational Providers only. Provisional reimbursement shall be based on the rates shown on the Provisional Rate Schedule(s) as published and periodically revised as supplements to the Los Angeles County DMH Fee-For-Service Medi-Cal Specialty Mental Health Services Provider Manual by the DMH, Office of Managed Care and distributed to DMH Organizational Providers and to the Los Angeles County DMH Contracts Development and Administration Division.

Further, Contractor agrees to hold harmless both the State and beneficiary in the event County cannot or will not pay for services performed by Contractor pursuant to this Agreement.

(2) On the basis of this monthly claim and after Director's review and approval of the monthly claim, Contractor shall receive from County payment of Contractor's claimed amount for NR services, actual and allowable costs for all cost reimbursed services and activities, and claimed amount for Capitated Rate, less all revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor hereunder, including, but not limited to, all Medicare, patient/client fees, private insurance, and any other revenue, interest and return as described in Subsection 7 of Subparagraph I (Patient/Client Eligibility, UMDAP Fees, Third Party Revenue, and Interest).

The monthly claim and subsequent payment shall be made in accordance with County

policies and procedures. If a claim is not submitted as required by County, then payment shall be withheld until County is in receipt of a complete and correct claim and such claim has been reviewed and approved by Director.

If Contractor has received any Cash Flow Advance pursuant to Subparagraph K (Cash Flow Advances In Expectation of Services/Activities To Be Rendered), then Director may, in his discretion, at any time, make adjustments to any of Contractor's monthly claims as necessary to ensure that Contractor shall not be paid by County a sum in excess of the amount determined by multiplying the SFC units as shown on MIS reports by the applicable NR for such SFC as shown on the Financial Summary for NR services and/or Contractor's actual and allowable costs of providing mental health services and Title XIX Medi-Cal Administrative Activities and/or a sum in excess of the amount determined by multiplying the Capitated Rate by the applicable enrolled individuals/members for Capitated Rate Contractors, or the Maximum Contract Amount for such Fiscal Year as shown in Subparagraphs B (Reimbursement for Initial Period) or C (Reimbursement If Agreement Is Automatically Renewed), whichever is less, less all revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor hereunder. Contractor may request in writing, and shall receive if requested, DMH's computations for determining any adjustment to Contractor's monthly claim.

(3) All monthly claims shall be subject to adjustment based upon the MIS reports, EOB data, and/or Contractor's Annual Cost Report which shall supersede and take precedence over all claims.

(4) All monthly claims shall be based on mental health services actually provided as shown on MIS reports and/or Title XIX Medi-Cal Administrative Activities actually provided as shown by State-approved time studies prepared or actual and allowable costs for State approved units of activities reported by Contractor. Contractor certifies that all units of services reported by Contractor into MIS are true and accurate claims for reimbursement.

(5) EPSDT Title XIX Medi-Cal funds, and Title XIX Short-Doyle/Medi-Cal FFP funds shall be paid by County to Contractor only for State approved claims for EPSDT Title XIX Medi-Cal and/or Title XIX Short-Doyle/Medi-Cal SFC units provided to eligible Medi-Cal beneficiaries. EPSDT Title XIX Medi-Cal funds, and Title XIX Short-Doyle/Medi-Cal FFP funds shall be paid by County to Contractor only in arrears, only for the period of time Contractor is certified as a Title XIX Short-Doyle/Medi-Cal provider, only to the extent that eligible FFP matching funds are available under this Agreement, and only after County has received EPSDT and FFP payment from State.

(6) Title XIX Medi-Cal Administrative Activities FFP funds shall be paid by County to Contractor only for State approved claims for Title XIX Medi-Cal Administrative Activities based on time studies prepared or actual and allowable costs for units of activities reported by Contractor. Title XIX Medi-Cal Administrative Activities FFP funds shall be paid by County to Contractor only in arrears and only if Contractor is authorized as a Title XIX Medi-Cal Administrative Activities provider, only to the

extent that eligible FFP matching funds are available under this Agreement, and only after County has received FFP payment from State.

(7) EPSDT and FFP funds shall be paid by County to Contractor solely in County's capacity as the fiscal intermediary for EPSDT Title XIX Medi-Cal services, Title XIX Short-Doyle/Medi-Cal services, and Title XIX Medi-Cal Administrative Activities. Each Fiscal Year of the term of this Agreement, County shall pay to Contractor FFP funds only to the extent that the applicable Maximum Contract Amount has eligible State and/or local funds which qualify as the match to FFP, as required by Federal and/or State laws, regulations, manuals, guidelines, and directives.

(8) EPSDT Title XIX Medi-Cal services funds, Title XIX Short-Doyle/Medi-Cal services FFP funds, Title XIX Medi-Cal Administrative Activities FFP funds, shall be paid by County to Contractor solely in County's capacity as the fiscal intermediary for EPSDT Title XIX Medi-Cal services, Title XIX Short-Doyle/Medi-Cal services, Title XIX Medi-Cal Administrative Activities. Each Fiscal Year of the term of this Agreement, County shall pay to Contractor EPSDT Title XIX Medi-Cal services, and/or Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities funds only to the extent required by Federal laws, regulations, manuals, guidelines, and directives.

(9) Notwithstanding any other provision of this Agreement, in the event that Contractor provides EPSDT Title XIX Medi-Cal services pursuant to the EPSDT provisions of this Agreement in excess of Contractor's EPSDT baseline as identified in Paragraph 4 (FINANCIAL PROVISIONS), Subparagraph A (3) (EPSDT) as calculated with SDMH service approval data, and County does not meet the Fiscal Year 1994-95 base as adjusted by the State, Contractor shall be paid by County from a CGF risk reserve pool established for this purpose. The CGF risk reserve pool funds shall be maintained in accordance with County policies and procedures and shall be for the SDMH general fund portion of the individual Contractor's EPSDT approved services.

(10) County pays any EPSDT-SGF (Early and Periodic Screening, Diagnosis, and Treatment–State General Funds) local matching funds in excess of the EPSDT baseline as identified in Paragraph 4 (FINANCIAL PROVISIONS), Subparagraph A (3) (EPSDT) and Medi-Cal Federal Financial Participation Funds (FFP) to Contractor solely in County's capacity as the EPSDT-SGF and FFP intermediary between the Contractor and the State. Solely to assist the County in expeditiously processing and initially paying Contractor (because of the internal accounting necessity for appropriation authority) for such claims for payment pending reimbursement from the state, the Maximum Contract Amount(s) of this Agreement shall include EPSDT-SGF and/or FFP. This will establish legal authorization by the Board of Supervisors to make expenditures for the services and/or activities identified on the Financial Summary and Service Exhibit(s) of this Agreement, pending reimbursement by the state. To the extent Contractor exceeds the EPSDT-SGF and/or FFP amount(s) included in this Agreement, such excess will be paid to Contractor only upon Contract Amendment approved by the Board of Supervisors, or from an Appropriation Account set up to record the Board's

specific authorization to spend EPSDT-SGF and FFP in excess of the Maximum Contract Amount(s).

Contractor understands and agrees that County's assistance in processing and, as an intermediary for the State and Federal governments, initially paying for EPSDT-SGF and FFP in accordance with the above is subject to reimbursement from the State and does not render County in any way responsible for the substantive obligation to be ultimately fiscally responsible for payment for Contractor's claims for payment for these services. Contractor's entitlement to payment for such services, or claimed services, is entirely dependent upon compliance with the law and regulations related to same. In the event of a dispute regarding entitlement for payment, Contractor agrees that County is not liable for payment for such claims and will not pursue any such claims for payment against County.

K. Cash Flow Advance In Expectation of Services/Activities To Be Rendered:

For each month of each fiscal year, County will reimburse Contractor based upon the County and/or State and/or federal government(s) processing of the reimbursement claims for rendered services/activities submitted by Contractor to the County subject to claim edits, and future settlements and audit processes. However, for each month of each fiscal year not to exceed three (3) or five (5) consecutive months, or portion thereof, as described below, and for such month the County and/or State and/or federal government(s) have not made payment, and/or such payment is less than 1/12th of the Maximum Contract Amount, Contractor may request in writing from County a monthly County General Fund Cash Flow Advance as herein described.

Cash Flow Advance shall consist of, and shall be payable only from, the Maximum Contract Amount appropriation approved by County's Board of Supervisors for the particular fiscal year in which the costs are to be incurred and upon which the request(s) is (are) based.

Cash Flow Advance is intended to provide cash flow to Contractor pending Contractor's rendering and billing of eligible services/activities, as identified by Paragraph 3, DESCRIPTION OF SERVICES/ACTIVITIES of this Agreement, to the County and/or State and/or federal government(s), and the County and/or State and/or federal government(s) have made payment for such services/activities. Contractor may request each monthly Cash Flow Advance only for such services/activities and only when there is no reimbursement from other public or private sources for such services/activities.

The Cash Flow Advance amount for any particular month will be reduced by County payments of actual reimbursement claims received by County from the Contractor. The County's claims payment process is initiated immediately upon County receipt from Contractor of a reimbursement claim. If such Contractor reimbursement claim is received at any time during either the initial three (3) or two (2) additional consecutive months, the monthly payment to Contractor will include the payment for such actual reimbursement claim thereby reducing the Cash Flow Advance disbursement amount for that particular month.

Cash Flow Advance is based upon the following:

(1) Each month of each fiscal year not to exceed three (3) consecutive months, or portion thereof, that this Agreement is in effect, Contractor may request, separately for each month, in writing from County a monthly County General Fund Cash Flow Advance for any funds which may be part of the Maximum Contract Amount for such fiscal year as identified on the Financial Summary Page. Contractor shall specify in their request the amount of the monthly Cash Flow Advance not to exceed $952,162 per month and the total Cash Flow Advance for the three (3) months shall not exceed $2,856,486. The Cash Flow Advance monthly amount is 1/12th of Maximum Contract Amount as identified on the Financial Summary Page, annualized Maximum Contract Amount if a partial year.

(2) A Contractor providing EPSDT Short-Doyle Medi-Cal services as part of this Agreement, may for two (2) additional consecutive months, or portion thereof, that this Agreement is in effect, request, separately for each month, in writing from County a monthly County General Fund Cash Flow Advance for any FFP and/or EPSDT-SGF funds designated for clients less than 21 years of age which may be part of the Maximum Contract Amount for such fiscal year as shown on the Financial Summary Page. Contractor shall specify in their request the amount of the monthly Cash Flow Advance not to exceed $1,339,000 per month for each of the two (2) additional consecutive months and the total Cash Flow Advance for the two (2) additional consecutive months shall not exceed $2,678,000.

The Cash Flow Advance monthly amount for each of the two (2) consecutive months is:

(1) 1/12th of the Maximum Contract Amount for EPSDT-SGF as identified on the Financial Summary Page, annualized Maximum Contract Amount if a partial year plus;

(2) An amount equal to the 1/12th of the Maximum Contract Amount for EPSDT-SGF that is the Cash Flow Advance component for the anticipated FFP financial participation to be provided by the federal government for services provided to EPSDT Medi-Cal beneficiaries.

Upon receipt of a request, Director, in his sole discretion, shall determine whether to approve the Cash Flow Advance request and, if approved, whether the request is approved in whole or in part. The time schedules and examples for County claims payment, and the 3 and 5 months Cash Flow Advance disbursement(s) and Contractor repayment of Cash Flow Advance funds to County by means of a County offset to Contractor claims to County are incorporated herein as Attachment V.

County identifies if Contractor's units of service and State FFP & EPSDT-SGF approvals are meeting or exceeding the contracted levels and if not Cash Flow Advance recovery is initiated to ensure Contractor completes repayment of the Cash Flow Advance with units of services by the time the Contractor's fiscal year's twelfth month of claims are received and processed.

Any County and/or State and/or federal government(s) approved Contractor reimbursement claims for eligible services/activities in excess of the actual unpaid Cash Flow Advance County to Contractor will be disbursed in accordance with the terms and conditions of this Agreement.

Should Contractor request and receive Cash Flow Advance, Contractor shall exercise cash

management of such Cash Flow Advance in a prudent manner.

(1) For IMD, PHF and Mental Health Rehabilitation Center Contractors Only: The amount of a Cash Flow Advance payment shall be based on 95% of the average daily census for the last two months of the preceding fiscal year.

L. Maximum Monthly Payment: County's Maximum Monthly Payment to Contractor for each monthly claim shall not exceed an amount determined pursuant to County policies and procedures.

The State and FFP funds for State approved claims for EPSDT Title XIX Medi-Cal SFC units claimed by County to State on behalf of the Contractor shall be paid by County to Contractor only in arrears and only after County has received State and FFP payment from State.

The FFP funds for State approved claims for EPSDT Title XIX Medi-Cal SFC units, and/or Title XIX Short-Doyle/Medi-Cal SFC units, and/or Title XIX Medi-Cal Administrative Activities, claimed by County to State on behalf of the Contractor shall be paid by County to Contractor only in arrears and only after County has received FFP payment from State.

In order to recover CGF provided to Contractor as Cash Flow Advance pursuant to this Subparagraph L, or any amounts due to County by Contractor under this Agreement or otherwise, County shall withhold from any amounts due by County to Contractor under this Agreement or otherwise: (1) the FFP and/or EPSDT-SGF portions of total State approved Short-Doyle/Medi-Cal claims Cash Flow Advances that are in excess of a cumulative, for each month actual State approval data has been received, 1/12 of the Maximum Contract Amount and/or (2) the FFP portion of Title XIX Short-Doyle/Medi-Cal for State approved claims for Title XIX Short-Doyle/Medi-Cal SFC units and/or (3) the State and FFP portion of EPSDT Title XIX Medi-Cal for State approved claims for EPSDT Title XIX Medi-Cal SFC units and/or (4) the FFP for Title XIX Medi-Cal Administrative Activities and/or (5) the County, State and Federal portions of SFC units claimed by Contractor in MIS for non-Title XIX Medi-Cal. Contractor may request in writing, and shall receive if requested, DMH's computations for determining any amounts withheld.

M. Withholding of Payment For Nonsubmission of MIS and Other Information: County may withhold a maximum of ten percent of any monthly claim, if any MIS data, EOB data, RGMS report, or other information is not submitted by Contractor to County within the time limits of submission of this Agreement or if any MIS data, EOB data, RGMS report, or other information is incomplete, incorrect, or is not completed in accordance with the requirements of this Agreement. County shall give Contractor at least 15 working days written notice of its intention to withhold payments hereunder, including the reason(s) for its intended action. Thereafter, Contractor shall have 15 days either to correct any deficiencies, or to request reconsideration of the decision to withhold payment. Payment to Contractor shall not be withheld pending the correction of deficiencies, or if reconsideration is requested, pending the results of the reconsideration process.

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N. Annual Cost Reports:

(1) For each Fiscal Year or portion thereof that this Agreement is in effect, Contractor shall provide DMH with two copies of an accurate and complete Annual Cost Report, with a statement of expenses and revenue. The annual cost report will be comprised of a separate set of forms for the County and State for the Financial Summary within each entity. Such reports will be due within seventy-five days following either the end of such Fiscal Year or the expiration or termination date of this Agreement, whichever occurs earlier. Each such Annual Cost Report shall be prepared by Contractor in accordance with the requirements set forth in the Short-Doyle/Medi-Cal Automated Cost Reporting System Users Manual, CR/DC Manual, RO/TCM Manual, and any other written guidelines which shall be provided to Contractor by Director by June 30 of the Fiscal Year for which the Annual Cost Report is to be prepared.

(2) If Contractor fails to submit accurate and complete Annual Cost Report(s) by such due date, and if this Agreement is automatically renewed as provided in Paragraph 1 (TERM), then County shall not make any further payments to Contractor under this Agreement until the accurate and complete Annual Cost Report(s) is (are) submitted.

(3) Failure of Contractor to submit accurate and complete Annual Cost Report(s) by such due date shall result in a Late Penalty of ONE HUNDRED DOLLARS ($100) for each day that the accurate and complete Annual Cost Report(s) is (are) not submitted. The Late Penalty shall be assessed separately on each outstanding Annual Cost Report. The Late Penalty shall commence on the seventy-sixth day following either the end of the applicable Fiscal Year or the expiration or termination date of this Agreement and shall continue thereafter up to the one hundred and fifth day.

In the event that Contractor does not submit accurate and complete Annual Cost Report(s) by the one hundred and fifth day, then all amounts covered by the outstanding Annual Cost Report(s) and paid by County to Contractor in the Fiscal Year for which the Annual Cost Report(s) is (are) outstanding shall be due by Contractor to County. Contractor shall pay County according to the method described in Subparagraph S (Payments Due to County/Method of Payment).

O. Annual Cost Report Adjustment and Settlement: Based on the Annual Cost Report(s) submitted pursuant to Subparagraph N (Annual Cost Reports), at the end of each Fiscal Year or portion thereof that this Agreement is in effect the cost of all mental health services, and Title XIX Medi-Cal Administrative Activities rendered hereunder shall be adjusted as follows:

(1) Capitated Rate - to the applicable Capitated Rate per enrolled individual/member multiplied by the applicable number of enrolled individuals/members assigned to the Contractor multiplied by the applicable number of months which the enrolled individual/member was assigned to the Contractor less all revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor hereunder, including but not limited to, all Medicare, patient/client fees, private insurance, and any other revenue, interest and return resulting from services/activities and/or funds paid

by County to Contractor as described in Subsection 7 of Subparagraph I (Patient/Client Eligibility, UMDAP Fees, Third Party Revenue and Interest), not to exceed the applicable Maximum Contract Amount as shown in Subparagraph B (Reimbursement For Initial Period) or C (Reimbursement If Agreement Is Automatically Renewed), provided that reimbursement for Title XIX Short-Doyle/Medi-Cal funded services shall be consistent with the amounts authorized by State law and State's Medicaid Plan, and reimbursement for Title XIX Medi-Cal Administrative Activities shall be consistent with the amounts authorized by State law and State's Title XIX Medi-Cal Administrative Activities Plan not to exceed the Maximum Contract Amount. Reimbursement for Title XIX Short-Doyle/Medi-Cal services, Title XIX Medi-Cal Administrative Activities shall not exceed an amount for which there is sufficient CGF/State match funds in the applicable Maximum Contract Amount.

(2) Cost Reimbursement - to actual and allowable costs, not to exceed the applicable Maximum Contract Amount as shown in Subparagraph B (Reimbursement For Initial Period) or C (Reimbursement If Agreement Is Automatically Renewed), provided that reimbursement for Short-Doyle/Medi-Cal funded services shall be consistent with the amounts authorized by State law and State's Medicaid Plan, and reimbursement for Title XIX Medi-Cal Administrative Activities shall be consistent with the amounts authorized by State law and State's Title XIX Medi-Cal Administrative Activities Plan not to exceed the Maximum Contract Amount. Reimbursement for Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal Administrative Activities, shall not exceed an amount for which there is sufficient CGF/State match funds in the applicable Maximum Contract Amount.

(3) IMD - to the lower of the DMH determined final MIS run of reported patient days or the patient days reported in Contractor's Annual Cost Report, multiplied by the applicable SDHS's currently approved Skilled Nursing Facility Rate per patient day for Basic Service plus SDHS's currently approved STP Rate per patient day for STP Services.

(4) Negotiated Rate - to the lower of the DMH determined final MIS run of reported SFC units, or the SFC units reported in Contractor's Annual Cost Report, multiplied by the applicable NR less all revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor, including, but not limited to, all Medicare, patient/client fees, private insurance, and any other revenue, interest and return resulting from services/activities and/or funds paid by County to Contractor as described in Subsection 7 of Subparagraph I (Patient/Client Eligibility, UMDAP Fees, Third Party Revenue, and Interest), not to exceed the applicable Maximum Contract Amount as shown in Subparagraph B (Reimbursement For Initial Period) or C (Reimbursement If Agreement Is Automatically Renewed), provided that reimbursement for Title XIX Short-Doyle/Medi-Cal funded services shall be consistent with the amounts authorized by State law and State's Medicaid Plan, and reimbursement for Title XIX Medi-Cal Administrative Activities shall be consistent with the amounts authorized by State law and State's Title XIX Medi-Cal Administrative Activities Plan not to exceed the Maximum Contract Amount. Reimbursement for Title XIX Short-Doyle/Medi-Cal services, and/or Title XIX Medi-Cal

Administrative Activities, shall not exceed an amount for which there is sufficient CGF/State match funds in the applicable Maximum Contract Amount. In the event that Contractor adjustments based on any of the above methods indicate an amount due the County, Contractor shall pay County according to the method described in Subparagraph S (Payments Due to County/Method of Payment).

P. Post-Contract Audit Settlement:

(1) In the event of a post-contract audit conducted by County, State, and/or Federal personnel, actual and allowable SFC units for NR services and actual and allowable costs for cost reimbursement services shall be determined for each Fiscal Year or portion thereof that this Agreement is in effect. Such audit may include requests to review any fiscal, programmatic, or SFC unit concerns County, State, and/or Federal auditors may have under this Agreement. CR/DC Manual, RO/TCM Manual, SDMH's utilization review policies and procedures, State's Medicaid Plan, State's Title XIX Medi-Cal Administrative Activities Plan, and the Federal Health Care Financing Administration's Health Insurance Manual Volume 15 (HIM 15) shall serve as the basic reference and authority for the audit determination of actual and allowable SFC units for mental health services and actual and allowable costs for Title XIX Medi-Cal Administrative Activities and PATH and SAMHSA services. One of the purposes of the audit determination of actual and allowable SFC units is to identify and adjust for duplicated claims; SFC units not provided; SFC units not documented; and utilization review findings, including, but not limited to, unnecessary care and the lack of appropriate licensed practitioners of the healing arts.

(2) For mental health services, if the post-contract audit conducted by County, State, and/or Federal personnel determines that the amounts paid by County to Contractor for any SFC units furnished hereunder are more than the amounts allowable pursuant to this Agreement, then the difference shall be due by Contractor to County upon the State and/or Federal collection from County of the amount due, or after exhausting all appeals, if any, whichever occurs first.

For Title XIX Medi-Cal Administrative Activities, if the post-contract audit conducted by County, State, and/or Federal personnel determines that the actual and allowable costs for Title XIX Medi-Cal Administrative Activities furnished hereunder are more than the amounts allowable pursuant to this Agreement, then the difference shall be due by Contractor to County. Contractor shall pay County according to the method described in Subparagraph S (Payments Due to County/Method of Payment).

(3) For NR and CR services, if the post-contract audit conducted by County, State, and/or Federal personnel determines that the amounts paid by County to Contractor for any NR SFC units furnished hereunder are less than the allowable pursuant to this Agreement and/or CR services, then the difference shall be paid by County to Contractor, provided that in no event shall County's Maximum Contract Amount for the applicable Fiscal Year, as shown in Subparagraph B (Reimbursement For Initial Period) or C (Reimbursement If Agreement Is Automatically Renewed), be exceeded.

For Title XIX Medi-Cal Administrative Activities, if the post-contract audit conducted by

County, State, and/or Federal personnel determines that the actual and allowable costs for Title XIX Medi-Cal Administrative Activities furnished hereunder are less than the amounts reimbursable pursuant to this Agreement, then the difference shall be paid by County to Contractor, provided that in no event shall County's Maximum Contract Amount for the applicable Fiscal Year, as shown in Subparagraph B (Reimbursement For Initial Period) or C (Reimbursement If Agreement Is Automatically Renewed), be exceeded.

Q. Audit Appeals After Post-Contract Audit Settlement: If Contractor appeals any audit report, the appeal shall not prevent the post-contract audit settlement pursuant to Subparagraph P (Post-Contract Audit Settlement).

R. County Audit Settlements: If, at any time during the term of this Agreement or at any time after the expiration or termination of this Agreement, authorized representatives of County conduct an audit of Contractor regarding the mental health services and/or Title XIX Medi-Cal Administrative Activities provided hereunder and if such audit finds that County's dollar liability for such services and/or administrative activities is less than payments made by County to Contractor, then the difference shall be due by Contractor to County, unless Contractor files an appeal with County, in which case the amount due, if any, will be determined upon the completion of the appeal. Contractor shall pay County according to the method described in Subparagraph S (Payments Due to County/Method of Payment).

If such audit finds that County's dollar liability for such services and/or administrative activities provided hereunder is more than payments made by County to Contractor, then the difference shall be paid to Contractor by County by cash payment, provided that in no event shall County's Maximum Contract Amount for the applicable Fiscal Year, as shown in Subparagraph B (Reimbursement For Initial Period) or C (Reimbursement If Agreement Is Automatically Renewed), be exceeded.

S. Payments Due to County/Method of Payment: Within ten days after written notification by County to Contractor of any amount due by Contractor to County, Contractor shall notify County as to which of the following six payment options Contractor requests be used as the method by which such amount shall be recovered by County. Any such amount shall be: (1) paid in one cash payment by Contractor to County, (2) offset against prior year(s) liability(ies), (3) deducted from future claims over a period not to exceed three months, (4) deducted from any amounts due from County to Contractor whether under this Agreement or otherwise, (5) paid by cash payment(s) by Contractor to County over a period not to exceed three months, or (6) a combination of any or all of the above. If Contractor does not so notify County within such ten days, or if Contractor fails to make payment of any such amount to County as required, then Director, in his sole discretion, shall determine which of the above six payment options shall be used by County for recovery of such amount from Contractor.

T. Interest Charges on Delinquent Payments: If Contractor, without good cause as determined in the sole judgment of Director, fails to pay County any amount due to County under this Agreement within sixty days after the due date, as determined by Director, then Director, in his sole

discretion and after written notice to Contractor, may assess interest charges at a rate equal to County's Pool Rate, as determined by County's Auditor-Controller, per day on the delinquent amount due commencing on the sixty-first day after the due date. Contractor shall have an opportunity to present to Director information bearing on the issue of whether there is a good cause justification for Contractor's failure to pay County within sixty days after the due date. The interest charges shall be: (1) paid by Contractor to County by cash payment upon demand and/or (2) at the sole discretion of Director, deducted from any amounts due by County to Contractor whether under this Agreement or otherwise.

U. Financial Solvency: Contractor shall maintain adequate provisions against the risk of insolvency.

V. Limitation of County's Obligation Due to Nonappropriation of Funds: Notwithstanding any other provision of this Agreement, County shall not be obligated for Contractor's performance hereunder or by any provision of this Agreement during this or any of County's future fiscal years unless and until County's Board of Supervisors appropriates funds for this Agreement in County's Budget for each such fiscal year. Should County, during this or any subsequent fiscal year impose budgetary restrictions which appropriate less than the amount provided for in Subparagraph B (Reimbursement For Initial Period) and Subparagraph C (Reimbursement If Agreement Is Automatically Renewed) of this Agreement, County shall reduce services under this Agreement consistent with such imposed budgetary reductions. In the event funds are not appropriated for this Agreement, then this Agreement shall terminate as of June 30 of the last fiscal year for which funds were appropriated. County shall notify Contractor of any such changes in allocation of funds at the earliest possible date.

W. Contractor Requested Changes:

(1) If Contractor desires any change in the terms and conditions of this Agreement, Contractor shall request such change in writing prior to April 1 of the Fiscal Year for which the change would be applicable, and all changes shall be made by an amendment pursuant to Agreement Paragraph 37 (ALTERATION OF TERMS).

(2) If Contractor requests to increase or decrease any Maximum Contract Amount, such request and all reports, data, and other information requested by DMH's Contracts Development and Administration Division, shall be received by DMH's Contracts Development and Administration Division for review prior to April 1 of the Fiscal Year in which the increase or decrease has been requested by Contractor.

X. Delegated Authority: Notwithstanding any other provision of this Agreement, County's Department of Mental Health Director may, without further action by County's Board of Supervisors, prepare and sign amendments to this Agreement during the remaining term of this Agreement, under the following conditions:

(1) County's total payments to Contractor under this Agreement, for each Fiscal

Year of the term of this Agreement, shall not exceed a change of more than the Board approved percentage of the applicable Maximum Contract Amount; and

(2) Any such increase shall only be used for additional services or to reflect program and/or policy changes that affect this Agreement; and

(3) County's Board of Supervisors has appropriated sufficient funds for all changes described in each such amendment to this Agreement; and

(4) Approval of County Counsel and the Chief Administrative Officer or his designee is obtained prior to any such amendment to this Agreement; and

(5) County and Contractor may by written amendment mutually agree to reduce programs or services without reference to the Board approved percentage limitation of the applicable Maximum Contract Amount; and

(6) County's Department of Mental Health Director shall notify County's Board of Supervisors and Chief Administrative Officer of all Agreement changes, in writing, within thirty days following execution of any such amendment(s).

Y. CalWORKs Reimbursement:

(1) Reimbursement at cost for existing services under this Agreement shall be considered payment in full, subject to third party liability and beneficiary share of costs, for the CalWORKs beneficiaries.

For each month of the term of this Agreement, Contractor shall submit to County a separate claim for CalWORKs services in the form and content specified by County. Each monthly claim shall be submitted within thirty days of Contractor's receipt of County's MIS CalWORKs Service Reports for the last date CalWORKs' mental health services were provided during the particular month.

All monthly claims shall be subject to adjustment based upon the MIS reports, EOB data, and/or Contractor's annual Cost Report which shall supersede and take precedence over all claims. No billing changes/adjustments or audits will be allowed after such time.

(2) Under no circumstances shall Contractor be reimbursed for the provision of CalWORKs services from any funds included in the Cash Flow Loan Exhibit(s).

(3) Director shall have the option to deny payment for services when documentation of clinical work does not meet minimum State and County standards as set forth in the Los Angeles County annotated version of the Rehabilitation Option and Targeted Case Management Manual. Director shall provide Contractor with at least 30 days written notice of his intention to deny payment, including the reason(s) for his intended actions. Thereafter, Contractor may, within 15 days, request reconsideration of the County's decision.

(4) Reimbursement shall only be made for CalWORKs services to the extent that funds are allocated by DPSS and the State for these services.

(5) Services to CalWORKS beneficiaries shall be limited to Contractor's existing

services as provided in this Agreement.

Z. CalWORKs Suspension of Payment: Payments to Contractor may be suspended if Director, for good cause, determines that Contractor is in default under any of the provisions of this Agreement, or if funds are unavailable from the State or DPSS for payment on CalWORKs claims. Except in cases of alleged fraud or similar intentional wrongdoing, at least 30 days notice of such suspension shall be provided to Contractor, including a statement of the reason(s) for such suspension. Thereafter, Contractor may, within 15 days, request reconsideration of Director's decision to suspend payment. Suspension of payment to Contractor shall not take effect pending the results of such reconsideration process.

Director shall immediately notify Contractor upon receiving notification of unavailability of funds form the State or DPSS for payment on CalWORKs claims.

AA. AB3632 Services Utilizing SB90 Funds: SB90 funds are part of the Maximum Contract Amount(s) of this Agreement and shall be paid by County to Contractor solely in County's capacity as the SB90 claim intermediary between the Contractor and the State. The CGF allocated on the Financial Summary Page for AB3632 (SB90) services is designated solely for AB3632 services and no CGF in this category shall be transferred to any other category on said Financial Summary Page. County shall make all instructions issued by the State for SB90 claiming available to Contractor.

Notwithstanding any other provision of this Agreement, in the event that Contractor provides AB3632 services reimbursable under the State's SB90 mandate claim process, in excess of the Contractor's Fiscal Year 1997-1998 base of $0-----, Contractor shall be paid by County from SB90 funds upon receipt from the State. In the event that SB90 funds are not available to pay SB90 claims or that State denies any or all of the SB90 claims submitted by County on behalf of Contractor, Contractor shall indemnify and hold harmless County for any and all liability for payment of any or all of the denied SB90 claims or for the unavailability of SB90 funds to pay for SB90 claims. Contractor shall be solely liable and responsible for all data and information submitted by Contractor to County in support of all claims for SB90 funds submitted by County as the fiscal intermediary.

5. COUNTY'S OBLIGATION FOR CURRENT AND FUTURE FISCAL YEARS: Notwithstanding any other provision of this Agreement, this Agreement shall not be effective and binding upon the parties unless and until County's Board of Supervisors appropriates funds for purposes hereof in County's Budget for County's current Fiscal Year. Further, County shall not be obligated for Contractor's performance hereunder or by any provision of this Agreement during any of County's future Fiscal Years unless and until County's Board of Supervisors appropriates funds for purposes hereof in County's Budget for each such future Fiscal Year. In the event that funds are not appropriated for this Agreement, then this Agreement shall terminate as of June 30 of the last Fiscal Year for which funds were appropriated.

6. PRIOR AGREEMENT(S) SUPERSEDED:

A. Reference is made to the certain document(s) entitled:

TITLE	COUNTY AGREEMENT NUMBER	DATE OF EXECUTION
N/A	N/A	N/A

The parties agree that the provisions of such prior Agreement(s), and all Amendments thereto, shall be entirely superseded as of N/A, ____, by the provisions of this Agreement.

B. The parties further agree that all payments made by County to Contractor under any such prior Agreement(s) for services rendered thereunder on and after N/A, ____, shall be applied to and considered against all applicable Federal, State, and/or County funds provided hereunder.

C. Notwithstanding any other provision of this Agreement or the Agreement(s) described in Subparagraph A, the total reimbursement by County to Contractor under all these Agreements for Fiscal Year N/A shall not exceed N/A DOLLARS ($N/A); and for Fiscal Year N/A shall not exceed N/A DOLLARS ($N/A); and for Fiscal Year N/A shall not exceed N/A DOLLARS ($N/A).

7. STAFFING: Contractor shall operate throughout the term of this Agreement with staff, including, but not limited to, professional staff, that approximates the type and number as indicated in Contractor's Negotiation Package for this Agreement, as approved in writing by Director, including any addenda thereto as approved in writing by Director, and as required by WIC and CCR. Such staff shall be qualified and shall possess all appropriate licenses in accordance with WIC Section 5603 and all other applicable requirements of the California Business and Professions Code, WIC, CCR, CR/DC Manual, RO/TCM Manual, SDMH Policy Letters, and function within the scope of practice as dictated by licensing boards/bodies. (1) If vacancies occur in any of Contractor's staff that would reduce Contractor's ability to perform any services under the Agreement, Contractor shall promptly notify Director of such vacancies. (2) During the term of this Agreement, Contractor shall have available and shall provide upon request to authorized representatives of County, a list of all persons by name, title, professional degree, and experience, who are providing any services under this Agreement.

8. STAFF TRAINING AND SUPERVISION: Contractor shall institute and maintain an in-service training program of treatment review and case conferences in which all its professional, para-professional, intern, student and clinical volunteer personnel shall participate. Contractor shall institute and maintain appropriate supervision of all persons providing services under this Agreement with particular emphasis on the supervision of para-professionals, interns, students, and clinical volunteers in accordance with Departmental clinical supervision policy. Contractor shall be responsible

for the training of all appropriate staff on CR/DC Manual, RO/TCM Manual, and other State and County policies and procedures as well as on any other matters that County may reasonably require.

9. PROGRAM SUPERVISION, MONITORING AND REVIEW:

A. Pursuant to WIC Section 5608 and CCR Title 9, Section 521, all services hereunder shall be provided by Contractor under the general supervision of Director. Director shall have the right to monitor and specify the kind, quality, appropriateness, timeliness, amount of services, and the criteria for determining the persons to be served. Upon receipt of a DMH Contract Monitoring Report, Contractor shall respond in writing to the particular DMH Contract Monitor within the time specified in the Report either acknowledging the reported deficiencies or presenting contrary evidence, and, in addition, submitting a plan for immediate correction of all deficiencies. In the event of a State audit of this Agreement, if State auditors disagree with County's written instructions to Contractor in its performance of this Agreement, and if such disagreement results in a State disallowance of any of Contractor's costs hereunder, then County shall be liable for Contractor's disallowed costs as determined by State.

B. To assure compliance with this Agreement and for any other reasonable purpose relating to performance of this Agreement, and subject to the provisions of state and federal law, authorized County, State, and/or Federal representatives and designees shall have the right to enter Contractor's premises (including all other places where duties under this Agreement are being performed), with or without notice, to: inspect, monitor and/or audit Contractor's facilities, programs and procedures, or to otherwise evaluate the work performed or being performed; review and copy any records and supporting documentation pertaining to the performance of this Agreement; and elicit information regarding the performance of this Agreement or any related work. The representatives and designees of such agencies may examine, audit and copy such records at the site at which they are located. Contractor shall provide access to facilities and shall cooperate and assist County, State, and/or Federal representatives and designees in the performance of their duties. Unless otherwise agreed upon in writing, Contractor must provide specified data upon request by County, State, and/or Federal representatives and designees within ten (10) state working days for monitoring purposes.

10. COUNTY'S QUALITY ASSURANCE PLAN: The County or its agent will evaluate Contractor's performance under this Agreement on not less than an annual basis. Such evaluation will include assessing Contractor's compliance with all contract terms and performance standards. Contractor deficiencies which County determines are severe or continuing and that may place performance of the Agreement in jeopardy if not corrected will be reported to the Board of Supervisors. The report will include improvement/corrective action measures taken by the County and Contractor. If improvement does not occur consistent with the corrective action measures, County may terminate this Agreement or impose other penalties as specified in this Agreement.

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11. RECORDS AND AUDITS:

A. Records:

(1) Direct Services and Indirect Services Records: Contractor shall maintain a record of all direct services and indirect services rendered by all the various professional, para-professional, intern, student, volunteer and other personnel to fully document all services provided under this Agreement and in sufficient detail to permit an evaluation and audit of such services. All such records shall be retained, maintained, and made immediately available for inspection, program review, and/or audit by authorized representatives and designees of County, State, and/or Federal governments during the term of this Agreement and during the applicable period of records retention. Such access shall include regular and special reports from Contractor. In the event any records are located outside Los Angeles County, Contractor shall pay County for all travel, per diem, and other costs incurred by County for any inspection, program review, and/or audit at such other location. In addition to the requirements in this Paragraph 11, Contractor shall comply with any additional patient/client record requirements described in the Service Exhibit(s) and shall adequately document the delivery of all services described in the Service Exhibit(s).

(a) Patient/Client Records (Direct Services): Contractor shall maintain treatment and other records of all direct services (i.e., 24-hour services, day services, case management brokerage, mental health services, medication support and crisis intervention) in accordance with all applicable County, State and Federal requirements on each individual patient/client which shall include, but not be limited to, patient/client identification number, MIS patient/client face sheet, all data elements required by MIS, consent for treatment form, initial evaluation form, treatment plan, progress notes and discharge summary. All patient/client records shall be maintained by Contractor at a location in Los Angeles County for a minimum period of seven years following discharge of the patient/client or termination of services (except that the records of unemancipated minors shall be kept at least one year after such minor has reached the age of eighteen years and in any case not less than seven years), or until County, State and/or Federal audit findings applicable to such services are fully resolved, whichever is later. During such retention period, all such records shall be immediately available and open during County's normal business hours to authorized representatives and designees of County, State, and/or Federal governments for purposes of inspection, program review, and/or audit.

(b) Case Management Support Services and Outreach Services Records (Indirect Services): Contractor shall maintain accurate and complete program records of all indirect services (i.e., all services other than direct services) in accordance with all applicable County, State and Federal requirements. All program records shall be maintained by Contractor at a location in Los Angeles County for a minimum period of seven years following the expiration or termination of this Agreement, or until County, State and/or Federal audit findings applicable to such services are fully resolved, whichever is later. During such retention period, all such records shall be immediately available

and open during normal business hours to authorized representatives and designees of County, State, and/or Federal governments for purposes of inspection and/or audit.

(2) Financial Records: Contractor shall prepare and maintain, on a current basis, accurate and complete financial records of its activities and operations relating to this Agreement in accordance with generally accepted accounting principles, with the procedures set out in the Short-Doyle/Medi-Cal Automated Cost Reporting System Users Manual, and with all guidelines, standards, and procedures which may be provided by County to Contractor. Minimum standards for accounting principles are set forth in County's Auditor-Controller's Contract Accounting and Administration Handbook which shall be furnished to Contractor by County upon request. The above financial records shall include, but are not limited to:

(a) Books of original entry and a general ledger.

(b) Reports, studies, statistical surveys or other information Contractor used to identify and allocate indirect costs among Contractor's various modes of service. "Indirect costs" shall mean those costs as described by the CR/DC Manual and all guidelines, standards, and procedures which may be provided by County to Contractor.

(c) Bronzan-McCorquodale/County statistics and total facility statistics (e.g., patient days, visits) which can be identified by type of service pursuant to the CR/DC Manual and any policies and procedures which may be provided by County to Contractor.

(d) A listing of all County remittances received.

(e) Patient/client financial folders clearly documenting:

i. Contractor's determination of patient's/client's eligibility for Medi-Cal, medical insurance and any other third party payer coverage; and

ii. Contractor's reasonable efforts to collect charges from the patient/client, his responsible relatives, and any other third party payer.

(f) Individual patient/client ledger cards indicating the type and amount of charges incurred and payments by source and service type.

(g) Employment records.

(3) The entries in all of the above financial records must be readily traceable to applicable source documentation (e.g., remittance invoices, vendor invoices, employee timecards signed by employee and countersigned by supervisor in ink, subsidiary ledgers and journals, appointment logs, patient ledger cards, etc.). Any apportionment of costs shall be made in accordance with the requirements of the Short-Doyle/Medi-Cal Automated Cost Reporting System Users Manual, the Federal Health Care Financing Administration's Health Insurance Manual Volume 15 (HIM 15), CR/DC Manual, and RO/TCM Manual. All such records shall be maintained by Contractor at a location in Los Angeles County for a minimum period of seven years following the expiration or termination of the Agreement, or until County, State and/or Federal audit findings are fully resolved, whichever is later. During such

retention period, all such records shall be immediately available and open during County's normal business hours to authorized representatives and designees of County, State, and/or Federal governments for purposes of inspection, program review, and/or audit. Such access shall include access to individuals with knowledge of financial records and Contractor's outside auditors, and regular and special reports from Contractor. In the event any records are located outside Los Angeles County, Contractor shall pay County for all travel, per diem, and other costs incurred by County for any inspection or audit at such other location.

(4) Preservation of Records: If, following termination of this Agreement, Contractor's facility(ies) is (are) closed or if majority ownership of Contractor changes, then within forty-eight hours thereafter, Director of SDMH and Director shall be notified thereof by Contractor in writing of all arrangements made by Contractor for preservation of all the patient/client, financial, and other records referred to in this Paragraph 11.

B. Audits:

(1) Contractor shall provide County and its authorized representatives access to and the right to examine, audit, excerpt, copy, or transcribe, any pertinent transaction, activity, time cards, or any other records relating to this Agreement.

(2) County may, in its sole discretion, perform periodic fiscal and/or program review(s) of Contractor's records that relate to this Agreement. If County determines that the results of any such reviews indicate the need for corrective action, Contractor shall within 30 days after receiving the findings of the fiscal and/or program review, either (a) submit a corrective plan of action to DMH, or (b) request a review by the Director. If Contractor requests a review by the Director within the 30 days, and if a corrective plan of action is then required, Contractor shall have 30 days to submit its corrective plan of action.

(3) Audit Reports: In the event that any audit of any or all aspects of this Agreement is conducted of Contractor by any Federal or State auditor, or by any auditor or accountant employed by Contractor or otherwise, then Contractor shall file a copy of such audit report(s) with DMH's Contracts Development and Administration Division within thirty days of Contractor's receipt thereof, unless otherwise provided by applicable Federal or State law or under this Agreement. Contractor shall promptly notify County of any request for access to information related to this Agreement by any other governmental agency.

(4) State Department of Mental Health Access to Records: Contractor agrees that for a period of seven years or until final audit is completed, which ever occurs later, following the furnishing of services under this Agreement, Contractor shall maintain and make available to the State Department of Mental Health, the Secretary of the United States Department of Health and Human Services or the Controller General of the United States, and any other authorized federal and state agencies, or to any of their duly authorized representatives, the contracts, books, documents and

records of Contractor which are necessary to verify the nature and extent of the cost of services hereunder. Furthermore, if Contractor carries out any of the services provided hereunder through any subcontract with a value or cost of TEN THOUSAND DOLLARS ($10,000) or more over a twelve month period with a related organization (as that term is defined under Federal law), Contractor agrees that each such subcontract shall provide for such access to the subcontract, books, documents and records of the subcontractor as provided in paragraph 9 and in this paragraph 11.

(5) Federal Access to Records: If, and to the extent that, Section 1861(v)(1)(I) of the Social Security Act (42 United States Code Section 1395x(v)(1)(I)) is applicable, Contractor agrees that for a period of seven years following the furnishing of services under this Agreement, Contractor shall maintain and make available to the Secretary of the United States Department of Health and Human Services or the Controller General of the United States, or to any of their duly authorized representatives, the contracts, books, documents and records of Contractor which are necessary to verify the nature and extent of the cost of services hereunder. Furthermore, if Contractor carries out any of the services provided hereunder through any subcontract with a value or cost of TEN THOUSAND DOLLARS ($10,000) or more over a twelve month period with a related organization (as that term is defined under Federal law), Contractor agrees that each such subcontract shall provide for such access to the subcontract, books, documents and records of the subcontractor as provided in paragraph 9 and in this paragraph 11.

12. REPORTS:

A. Contractor shall make reports as required by Director or by State regarding Contractor's activities and operations as they relate to Contractor's performance of this Agreement. In no event may County require such reports unless it has provided Contractor with at least thirty days' prior written notification. County shall provide Contractor with a written explanation of the procedures for reporting the required information.

B. Income Tax Withholding: Upon Director's request, Contractor shall provide County with certain documents relating to Contractor's income tax returns and employee income tax withholding. These documents shall include, but are not limited to:

(1) A copy of Contractor's Federal and State quarterly income tax withholding returns (i.e., Federal Form 941 and/or State Form DE-3 or their equivalents).

(2) A copy of a receipt for, or other proof of payment of, each employee's Federal and State income tax withholding, whether such payments are made on a monthly or quarterly basis.

C. Management Information System (MIS):

(1) Contractor shall participate in MIS, including, but not limited to, RGMS, as required by Director. Contractor shall report to County, all program, patient/client, staff, and other data and information about Contractor's services, within the specified time periods as required by DMH's Management Information Systems Procedure Manual and Reports Reference Guide and any other

County requirements; in no event, no later than 40 calendar days after the close of each Fiscal Year in which the services were provided.

(2) Notwithstanding any other provision of this Agreement, only units of service entered by Contractor into MIS shall be counted as delivered units of service. All units of service generated during the Start-Up Period, if any, shall be entered by Contractor into MIS. After the close of the monthly MIS time frame, no data and information relating to units of service for that month may be added without the written approval of Director.

(3) If, after the close of the monthly MIS time-frame, Contractor desires to enter any data and information documenting units of services for a particular month, then Contractor shall submit a request in writing setting forth the good cause reasons which prevented Contractor from timely entering such particular data and information into MIS. Director may, at his sole discretion, approve in writing Contractor's request to enter the data and information into MIS. Notwithstanding any other provision of this Agreement, the only units of service which shall be considered legitimate and reimbursable at Annual Cost Report adjustment and settlement time or otherwise shall be those units of service as entered by Contractor into MIS.

(4) Contractor shall train its staff in the operation, procedures, policies, and all related use, of MIS as required by County.

13. CONFIDENTIALITY: Contractor shall maintain the confidentiality of all records and information, including, but not limited to, claims, County records, patient/client records and information, and MIS records, in accordance with WIC Sections 5328 through 5330, inclusive, and all other applicable County, State, and Federal laws, ordinances, rules, regulations, manuals, guidelines, and directives, relating to confidentiality. Contractor shall require all its officers, employees, and agents providing services hereunder to acknowledge, in writing, understanding of, and agreement to fully comply with, all such confidentiality provisions. Contractor shall indemnify and hold harmless County, its officers, employees, and agents, from and against any and all loss, damage, liability, and expense arising from any disclosure of such records and information by Contractor, its officers, employees, or agents.

14. PATIENTS'/CLIENTS' RIGHTS: Contractor shall comply with all applicable patients'/clients' rights provisions, including, but not limited to, WIC Section 5325 et seq., CCR Title 9, Section 850 et seq., and CCR Title 22. Further, Contractor shall comply with all patients'/clients' rights policies provided by County. County Patients' Rights Advocates shall be given access by Contractor to all patients/clients, patients'/clients' records, and Contractor's personnel in order to monitor Contractor's compliance with all applicable statutes, regulations, manuals and policies.

15. REPORTING OF PATIENT/CLIENT ABUSE AND RELATED PERSONNEL REQUIREMENTS:

A. Elders and Dependent Adults Abuse: Contractor, and all persons employed or subcontracted by Contractor, shall comply with WIC Section 15630 et seq. and shall report all known or suspected instances of physical abuse of elders and dependent adults under the care of Contractor

either to an appropriate County adult protective services agency or to a local law enforcement agency, as mandated by WIC Sections 15630, 15631 and 15632. Contractor, and all persons employed or subcontracted by Contractor, shall make the report on such abuse, and shall submit all required information, in accordance with WIC Sections 15630, 15633 and 15633.5.

B. Minor Children Abuse: Contractor, and all persons employed or subcontracted by Contractor, shall comply with California Penal Code (hereafter "PC") Section 11164 et seq. and shall report all known or suspected instances of child abuse to an appropriate child protective agency, as mandated by California Penal Code 11164, 11165.8 and 11166. Contractor, and all persons employed or subcontracted by Contractor, shall make the report on such abuse, and shall submit all required information, in accordance with PC Sections 11166 and 11167.

C. Contractor Staff:

(1) Contractor shall assure that any person who enters into employment as a care custodian of elders, dependent adults or minor children, or who enters into employment as a health or other practitioner, prior to commencing employment, and as a prerequisite to that employment, shall sign a statement on a form provided by Contractor in accordance with the above code sections to the effect that such person has knowledge of, and will comply with, these code sections.

(2) Contractor shall assure that clerical and other nontreatment staff who are not legally required to directly report suspected cases of abuse, consult with mandated reporters upon suspecting any abuse.

(3) For the safety and welfare of elders, dependent adults, and minor children, Contractor shall, to the maximum extent permitted by law, ascertain arrest and conviction records for all current and prospective employees and shall not employ or continue to employ any person convicted of any crime involving any harm to elders, dependent adults, or minor children.

(4) Contractor shall not employ or continue to employ, or shall take other appropriate action to fully protect all persons receiving services under this Agreement concerning, any person whom Contractor knows, or reasonably suspects, has committed any acts which are inimical to the health, morals, welfare, or safety of elders, dependent adults or minor children, or which otherwise make it inappropriate for such person to be employed by Contractor.

16. NONDISCRIMINATION IN SERVICES:

A. Contractor shall not discriminate in the provision of services hereunder because of race, religion, national origin, ancestry, sex, age, marital status, or physical or mental handicap or medical conditions, in accordance with requirements of Federal and State law. For the purpose of this Paragraph 16, discrimination in the provision of services may include, but is not limited to, the following: denying any person any service or benefit or the availability of a facility; providing any service or benefit to any person which is different, or is provided in a different manner or at a different time, from that provided to others; subjecting any person to segregation or separate treatment in any matter related to the receipt

of any service; restricting any person in any way in the enjoyment of any advantage or privilege enjoyed by others receiving any service or benefit; and treating any person differently from others in determining admission, enrollment quota, eligibility, membership, or any other requirement or condition which persons must meet in order to be provided any service or benefit. Contractor shall take affirmative action to ensure that intended beneficiaries of this Agreement are provided services without regard to ability to pay or source of payment, race, religion, national origin, ancestry, sex, age, marital status, or physical or mental handicap, or medical conditions.

B. Contractor shall establish and maintain written complaint procedures under which any person applying for or receiving any services under this Agreement may seek resolution from Contractor of a complaint with respect to any alleged discrimination in the rendering of services by Contractor's personnel. Such procedures shall also include a provision whereby any such person, who is dissatisfied with Contractor's resolution of the matter, shall be referred by Contractor to Director for the purpose of presenting his complaint of the alleged discrimination. Such complaint procedures shall also indicate that if such person is not satisfied with County's resolution or decision with respect to the complaint of alleged discrimination, such person may appeal the matter to the State, if appropriate.

C. If direct services (i.e., 24-hour services, case management services, day services, and outpatient services) are provided hereunder, Contractor shall have admission policies which are in accordance with CCR Title 9, Sections 526 and 527, and which shall be in writing and available to the public. Contractor shall not employ discriminatory practices in the admission of any person, assignment of accommodations, or otherwise. Any time any person applies for services under this Agreement, such person shall be advised by Contractor of the complaint procedures described in the above paragraph. A copy of such complaint procedures shall be posted by Contractor in a conspicuous place, available and open to the public, in each of Contractor's facilities where services are provided under this Agreement.

17. NONDISCRIMINATION IN EMPLOYMENT:

A. Contractor certifies and agrees that all persons employed by it, its affiliates, subsidiaries, or holding companies are and will be treated equally by it without regard to, or because of, race, color, religion, national origin, ancestry, sex, age, marital status, condition of physical disability (including HIV and AIDS) or mental disability, medical condition (cancer), denial of family care leave, or political affiliation, and in compliance with all applicable Federal and State anti-discrimination laws and regulations.

B. Contractor shall take affirmative action to ensure that qualified applicants are employed, and that employees are treated during employment without regard to race, color, religion, national origin, ancestry, sex, age, marital status, condition of physical disability (including HIV and AIDS) or mental disability, medical condition (cancer), denial of family care leave, or political affiliation. Such action shall include, but is not limited to, the following: employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection

for training, including apprenticeship. Contractor shall not discriminate against or harass, nor shall it permit harassment of, its employees during employment based upon race, color, religion, national origin, ancestry, sex, age, marital status, condition of physical disability (including HIV and AIDS) or mental disability, medical condition (cancer), denial of family care leave, or political affiliation in compliance with all applicable Federal and State anti-discrimination laws and regulations. Contractor shall insure that the evaluation and treatment of its employees and applicants for employment are free from such discrimination and harassment, and will comply with the provisions of the Fair Employment and Housing Act (Government Code section 12990 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285.0 et seq.).

C. Contractor shall deal with its subcontractors, bidders, or vendors without regard to or because of race, color, religion, national origin, ancestry, sex, age, marital status, condition of physical disability (including HIV and AIDS) or mental disability, medical condition (cancer), denial of family care leave, or political affiliation. Further, Contractor shall give written notice of its obligations under this Paragraph 17 to labor organizations with which it has a collective bargaining or other agreement.

D. Contractor shall allow County representatives access to its employment records during regular business hours to verify compliance with the provisions of this Paragraph 17 when so requested by Director.

E. If County finds that any of the above provisions has been violated, the same shall constitute a material breach of this Agreement upon which County may immediately terminate or suspend this Agreement. While County reserves the right to determine independently that the anti-discrimination provisions of this Agreement have been violated, in addition, a determination by the California Fair Employment Practices Commission or the Federal Equal Employment Opportunity Commission that Contractor has violated State or Federal anti-discrimination laws or regulations shall constitute a finding by County that Contractor has violated the anti-discrimination provisions of this Agreement.

F. In the event that Contractor violates any of the anti-discrimination provisions of this Paragraph 17, County shall be entitled, at its option, to the sum of FIVE HUNDRED DOLLARS ($500) pursuant to California Civil Code Section 1671 as liquidated damages in lieu of terminating or suspending this Agreement.

18. FAIR LABOR STANDARDS: Contractor shall comply with all applicable provisions of the Federal Fair Labor Standards Act, and shall indemnify, defend, and hold harmless County, its officers, employees, and agents, from any and all liability, including, but not limited to, wages, overtime pay, liquidated damages, penalties, court costs, and attorneys' fees arising under any wage and hour law, including, but not limited to, the Federal Fair Labor Standards Act, for services performed by Contractor's employees for which County may be found jointly or solely liable.

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19. INDEMNIFICATION AND INSURANCE:

A. Indemnification: Contractor shall indemnify, defend and hold harmless County, and its Special Districts, elected and appointed officers, employees, and agents from and against any and all liability, including but not limited to demands, claims, actions, fees, costs, and expenses (including attorney and expert witness fees), arising from or connected with Contractor's acts and/or omissions arising from and/or relating to this Agreement.

B. General Insurance Requirements: Without limiting Contractor's indemnification of County and during the term of this Agreement, Contractor shall provide and maintain, and shall require all of its subcontractors to maintain, the following programs of insurance specified in this Agreement. Such insurance shall be primary to and not contributing with any other insurance or self-insurance programs maintained by County, and such coverage shall be provided and maintained at Contractor's own expense.

1) Evidence of Insurance: Certificate(s) or other evidence of coverage satisfactory to County shall be delivered to *Department of Mental Health, 550 South Vermont Avenue, Contracts Development and Administration Division, 5th Floor, Los Angeles, CA, 90020,* prior to commencing services under this Agreement. Such certificates or other evidence shall:

(a) Specifically identify this Agreement.

(b) Clearly evidence all coverages required in this Agreement.

(c) Contain the express condition that County is to be given written notice by mail at least thirty (30) days in advance of cancellation for all policies evidenced on the certificate of insurance.

(d) Include copies of the additional insured endorsement to the commercial general liability policy, adding the County of Los Angeles, its Special Districts, its officials, officers and employees as insureds for all activities arising from this Agreement.

(e) Identify any deductibles or self-insured retentions for County's approval. The County retains the right to require Contractor to reduce or eliminate such deductibles or self-insured retentions as they apply to County, or, require Contractor to provide a bond guaranteeing payment of all such retained losses and related costs, including, but not limited to, expenses or fees, or both, related to investigations, claims administrations, and legal defense. Such bond shall be executed by a corporate surety licensed to transact business in the State of California.

2) Insurer Financial Ratings: Insurance is to be provided by an insurance company acceptable to the County with an A.M. Best rating of not less than A:VII, unless otherwise approved by County.

3) Failure to Maintain Coverage: Failure by Contractor to maintain the required insurance, or to provide evidence of insurance coverage acceptable to County, shall constitute a material breach of the contract upon which County may immediately terminate or suspend this Agreement.

County, at its sole option, may obtain damages from Contractor resulting from said breach. Alternatively, County may purchase such required insurance coverage, and without further notice to Contractor, County may deduct from sums due to Contractor any premium costs advanced by County for such insurance.

4) Notification of Incidents, Claims or Suits: Contractor shall report to County:

(a) Any accident or incident relating to services performed under this Agreement which involves injury or property damage which may result in the filing of a claim or lawsuit against Contractor and/or County. Such report shall be made in writing within 24 hours of occurrence.

(b) Any third party claim or lawsuit filed against Contractor arising from or related to services performed by Contractor under this Agreement.

(c) Any injury to a Contractor employee which occurs on County property. This report shall be submitted on a County "Non-employee Injury Report" to the County contract manager.

(d) Any loss, disappearance, destruction, misuse, or theft of any kind whatsoever of County property, monies or securities entrusted to Contractor under the terms of this Agreement.

5) Compensation for County Costs: In the event that Contractor fails to comply with any of the indemnification or insurance requirements of this Agreement, and such failure to comply results in any costs to County, Contractor shall pay full compensation for all costs incurred by County.

6) Insurance Coverage Requirements for Subcontractors: Contractor shall ensure any and all sub-contractors performing services under this Agreement meet the insurance requirements of this Agreement by either:

(a) Contractor providing evidence of insurance covering the activities of sub-contractors, or

(b) Contractor providing evidence submitted by sub-contractors evidencing that sub-contractors maintain the required insurance coverage. County retains the right to obtain copies of evidence of sub-contractor insurance coverage at any time.

C. Insurance Coverage Requirements:

1) General Liability: Insurance (written on ISO policy form CG 00 01 or its equivalent) with limits of not less than the following:

General Aggregate:	Two Million Dollars ($2,000,000)
Products/Completed Operations Aggregate:	One Million Dollars ($1,000,000)
Personal and Advertising Injury:	One Million Dollars ($1,000,000)
Each Occurrence:	One Million Dollars ($1,000,000)

2) Automobile Liability: Insurance (written on ISO policy form CA 00 01 or its equivalent) with a limit of liability of not less than One Million Dollars ($1,000,000) for each accident.

Such insurance shall include coverage for all "owned", "hired" and "non-owned" vehicles, or coverage for "any auto".

3) Workers Compensation and Employers' Liability: Insurance providing workers compensation benefits, as required by the Labor Code of the State of California or by any other state, and for which Contractor is responsible. If Contractor's employees will be engaged in maritime employment, coverage shall provide workers compensation benefits as required by the U.S. Longshore and Harbor Workers' Compensation Act, Jones Act or any other federal law for which Contractor is responsible. In all cases, the above insurance also shall include Employers' Liability coverage with limits of not less than the following:

Each Accident:	One Million Dollars	($1,000,000)
Disease – policy limit:	One Million Dollars	($1,000,000)
Disease – each employee:	One Million Dollars	($1,000,000)

4) Professional Liability: Insurance covering liability arising from any error, omission, negligent or wrongful act of the Contractor, its officers or employees with limits of not less than One Million Dollars ($1,000,000) per occurrence and Three Million Dollars ($3,000,000) aggregate. The coverage also shall provide an extended two-year reporting period commencing upon termination or cancellation of this Agreement.

20. WARRANTY AGAINST CONTINGENT FEES: Contractor warrants that no person or selling agency has been employed or retained to solicit or secure this Agreement upon any agreement or understanding for any commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by Contractor for the purpose of securing business. For Contractor's breach or violation of this warranty, County may, in its sole discretion, deduct from the Agreement price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage, or contingent fee.

21. CONFLICT OF INTEREST:

A. No County employee whose position in County enables such employee to influence the award or administration of this Agreement or any competing agreement, and no spouse or economic dependent of such employee, shall be employed in any capacity by Contractor or have any direct or indirect financial interest in this Agreement. No officer or employee of Contractor who may financially benefit from the provision of services hereunder shall in any way participate in County's approval, or ongoing evaluation, of such services, or in any way attempt to unlawfully influence County's approval or ongoing evaluation of such services.

B. Contractor shall comply with all conflict of interest laws, ordinances and regulations now in effect or hereafter to be enacted during the term of this Agreement. Contractor warrants that it is not now aware of any facts which create a conflict of interest. If Contractor hereafter becomes aware of any facts which might reasonably be expected to create a conflict of interest, it shall

immediately make full written disclosure of such facts to County. Full written disclosure shall include, without limitation, identification of all persons implicated and complete description of all relevant circumstances.

22. UNLAWFUL SOLICITATION: Contractor shall require all of its employees to acknowledge, in writing, understanding of and agreement to comply with the provisions of Article 9 of Chapter 4 of Division 3 (commencing with Section 6150) of California Business and Professions Code (i.e., State Bar Act provisions regarding unlawful solicitation as a runner or capper for attorneys) and shall take positive and affirmative steps in its performance hereunder to insure that there is no violation of such provisions by its employees. Contractor shall utilize the attorney referral service of all those bar associations within the County of Los Angeles that have such a service.

23. INDEPENDENT STATUS OF CONTRACTOR:

A. This Agreement is by and between County and Contractor and is not intended, and shall not be construed, to create the relationship of agent, servant, employee, partnership, joint venture, or association, as between County and Contractor. The employees and agents of one party shall not be, or be construed to be, the employees or agents of the other party for any purpose whatsoever.

B. Contractor shall be solely liable and responsible for providing to, or on behalf of, all persons performing work pursuant to this Agreement all compensation and benefits. County shall have no liability or responsibility for the payment of any salaries, wages, unemployment benefits, disability benefits, Federal, State, or local taxes, or other compensation, benefits, or taxes for any personnel provided by or on behalf of Contractor.

C. Contractor understands and agrees that all persons performing services pursuant to this Agreement are, for purposes of workers' compensation liability, the sole employees of Contractor and not employees of County. Contractor shall be solely liable and responsible for furnishing any and all workers' compensation benefits to any person as a result of any injuries arising from or connected with any services performed by or on behalf of Contractor pursuant to this Agreement.

D. Contractor shall obtain and maintain on file an executed Contractor Employee Acknowledgment of Employer, in the form as contained in Contractor's Negotiation Package for this Agreement, for each of its employees performing services under this Agreement. Such Acknowledgments shall be executed by each such employee on or immediately after the commencement date of this Agreement but in no event later than the date such employee first performs services under this Agreement.

24. CONSIDERATION OF HIRING COUNTY EMPLOYEES TARGETED FOR LAYOFF OR FORMER COUNTY EMPLOYEES ON A REEMPLOYMENT LIST: Should Contractor require additional or replacement personnel after the effective date of this Agreement to perform the services set forth herein, Contractor shall give first consideration for such employment openings to qualified permanent County employees who are targeted for layoff or qualified former County employees who are on a

reemployment list during the term of this Agreement.

25. CONSIDERATION FOR HIRING GREATER AVENUES FOR INDEPENDENCE (GAIN) PARTICIPANTS: Should Contractor require additional or replacement personnel after the effective date of this Agreement, Contractor shall give consideration for any such employment openings to participants in the County's Department of Public Social Services' Greater Avenues for Independence (GAIN) Program who meet Contractor's minimum qualifications for the open position. The County will refer GAIN participants by job category to the contractor.

26. DELEGATION AND ASSIGNMENT: Contractor shall not delegate its duties or assign its rights under this Agreement, or both, either in whole or in part, without the prior written consent of County, and any prohibited delegation or assignment shall be null and void. Any payments by County to any delegatee or assignee on any claim under this Agreement, in consequence of any such consent, shall be subject to set off, recoupment, or other reduction for any claim which Contractor may have against County.

27. SUBCONTRACTING:

A. No performance of this Agreement, or any portion thereof, shall be subcontracted by Contractor without the prior written consent of County as provided in this Paragraph 27. Any attempt by Contractor to subcontract any performance, obligation, or responsibility under this Agreement, without the prior written consent of County, shall be null and void and shall constitute a material breach of this Agreement. Notwithstanding any other provision of this Agreement, in the event of any such breach by Contractor, this Agreement may be terminated forthwith by County. Notwithstanding any other provision of this Agreement, the parties do not in any way intend that any person or entity shall acquire any rights as a third party beneficiary of this Agreement.

B. If Contractor desires to subcontract any portion of its performance, obligations, or responsibilities under this Agreement, Contractor shall make a written request to County for written approval to enter into the particular subcontract. Contractor's request to County shall include:

(1) The reasons for the particular subcontract.

(2) A detailed description of the services to be provided by the subcontract.

(3) Identification of the proposed subcontractor and an explanation of why and how the proposed subcontractor was selected, including the degree of competition involved.

(4) A description of the proposed subcontract amount and manner of compensation, together with Contractor's cost or price analysis thereof.

(5) A copy of the proposed subcontract which shall contain the following provision:

"This contract is a subcontract under the terms of the prime contract with the County of Los Angeles and shall be subject to all of the provisions of such prime contract."

(6) A copy of the proposed subcontract, if in excess of $10,000 and utilizes State funds, shall also contain the following provision:

"The contracting parties shall be subject to the examination and audit of the Auditor General for a period of three years after final payment under contract (Government Code, Section 8546.7)."

The Contractor will also be subject to the examination and audit of the State Auditor General for a period of three years after final payment under contract (Government Code, Section 8546.7).

(7) Any other information and/or certifications requested by County.

C. County shall review Contractor's request to subcontract and shall determine, in its sole discretion, whether or not to consent to such request on a case-by-case basis.

D. Contractor shall indemnify and hold harmless County, its officers, employees, and agents, from and against any and all liability, damages, costs, and expenses, including, but not limited to, defense costs and legal fees, arising from or related to Contractor's use of any subcontractor, including any officers, employees, or agents of any subcontractor, in the same manner as required for Contractor, its officers, employees, and agents, under this Agreement.

E. Notwithstanding any County consent to any subcontracting, Contractor shall remain fully liable and responsible for any and all performance required of it under this Agreement, and no subcontract shall bind or purport to bind County. Further, County approval of any subcontract shall not be construed to limit in any way Contractor's performance, obligations, or responsibilities, to County, nor shall such approval limit in any way any of County's rights or remedies contained in this Agreement. Additionally, County approval of any subcontract shall not be construed in any way to constitute the determination of the allowability or appropriateness of any cost or payment under this Agreement.

F. In the event that County consents to any subcontracting, such consent shall be subject to County's right to give prior and continuing approval of any and all subcontractor personnel providing services under such subcontract. Contractor shall assure that any subcontractor personnel not approved by County shall be immediately removed from the provision of any services under the particular subcontract or that other action is taken as requested by County. County shall not be liable or responsible in any way to Contractor, to any subcontractor, or to any officers, employees, or agents of Contractor or any subcontractor, for any liability, damages, costs or expenses arising from or related to County's exercise of such right.

G. In the event that County consents to any subcontracting, such consent shall be subject to County's right to terminate, in whole or in part, any subcontract at any time upon written notice to Contractor when such action is deemed by County to be in its best interest. County shall not be liable or responsible in any way to Contractor, to any subcontractor, or to any officers, employees, or agents of Contractor or any subcontractor, for any liability, damages, costs, or expenses arising from or related to County's exercise of such right.

H. In the event that County consents to any subcontracting, each and all of the provisions

of this Agreement and any amendment thereto shall extend to, be binding upon, and inure to the benefit of, the successors or administrators of the respective parties.

I. In the event that County consents to any subcontracting, such consent shall apply to each particular subcontract only and shall not be, or be construed to be, a waiver of this Paragraph 27 or a blanket consent to any further subcontracting.

J. In the event that County consents to any subcontracting, Contractor shall be solely liable and responsible for any and all payments and/or other compensation to all subcontractors and their officers, employees, and agents. County shall have no liability or responsibility whatsoever for any payment and/or other compensation for any subcontractors or their officers, employees, and agents.

K. Contractor shall deliver to the Chief of DMH's Contracts Development and Administration Division a fully executed copy of each subcontract entered into by Contractor pursuant to this Paragraph 27, on or immediately after the effective date of the subcontract but in no event later than the date any services are performed under the subcontract.

L. In the event that County consents to any subcontracting, Contractor shall obtain and maintain on file an executed Subcontractor Employee Acknowledgment of Employer, in the form as contained in Contractor's Negotiation Package for the Agreement, for each of the subcontractor's employees performing services under the subcontract. Such Acknowledgments shall be delivered to the Chief of DMH's Contracts Development and Administration Division on or immediately after the commencement date of the particular subcontract but in no event later than the date such employee first performs any services under the subcontract.

M. County shall have no liability or responsibility whatsoever for any payment or other compensation for any subcontractor or its officers, employees, and agents.

N. Director is hereby authorized to act for and on behalf of County pursuant to this Paragraph 27, including, but not limited to, consenting to any subcontracting.

28. GOVERNING LAW, JURISDICTION AND VENUE: This Agreement shall be governed by, and construed in accordance with, the laws of the State of California. Contractor agrees and consents to the exclusive jurisdiction of the courts of the State of California for all purposes regarding this Agreement and further agrees and consents that venue of any action brought hereunder shall be exclusively in the County of Los Angeles, California. Further, this Agreement shall be governed by, and construed in accordance with, all laws, regulations, and contractual obligations of County under its agreement with the State.

29. COMPLIANCE WITH APPLICABLE LAW:

A. Contractor shall comply with all Federal, including, but not limited to, Title XIX of the Social Security Act, State, and local laws, ordinances, rules, regulations, manuals, guidelines, Americans with Disabilities Act (ADA) standards, and directives applicable to its performance hereunder. Further, all provisions required thereby to be included in this Agreement are hereby incorporated herein by

reference.

B. Contractor shall indemnify and hold harmless County from and against any and all liability, damages, costs or expenses, including, but not limited to, defense costs and attorneys' fees, arising from or related to any violation on the part of Contractor, its officers, employees, or agents, of any such Federal, State or local laws, ordinances, rules, regulations, manuals, guidelines, ADA standards, or directives.

C. Contractor shall maintain in effect an active compliance program in accordance with the recommendations set forth by the Department of Health and Human Services, Office of the Inspector General.

30. THIRD PARTY BENEFICIARIES: Notwithstanding any other provision of this Agreement, the parties do not in any way intend that any person or entity shall acquire any rights as a third party beneficiary of this Agreement.

31. LICENSES, PERMITS, REGISTRATIONS, ACCREDITATIONS, AND CERTIFICATES:

A. Contractor shall obtain and maintain in effect during the term of this Agreement, all licenses, permits, registrations, accreditations, and certificates (including, but not limited to, certification as a Short-Doyle/Medi-Cal provider if Title XIX Short-Doyle/Medi-Cal services are provided hereunder), as required by all Federal, State, and local laws, ordinances, rules, regulations, manuals, guidelines, and directives, which are applicable to Contractor's facility(ies) and services under this Agreement. Contractor shall further ensure that all of its officers, employees, and agents, who perform services hereunder, shall obtain and maintain in effect during the term of this Agreement all licenses, permits, registrations, accreditations, and certificates which are applicable to their performance hereunder. A copy of each such license, permit, registration, accreditation, and certificate (including, but not limited to, certification as a Short-Doyle/Medi-Cal provider if Title XIX Short-Doyle/Medi-Cal services are provided hereunder) as required by all applicable Federal, State, and local laws, ordinances, rules, regulations, manuals, guidelines and directives shall be provided, in duplicate, to DMH's Contracts Development and Administration Division.

B. If Contractor is a participant in the Short-Doyle/Medi-Cal program, Contractor shall keep fully informed of all current Short-Doyle/Medi-Cal Policy Letters, including, but not limited to, procedures for maintaining Medi-Cal certification of all its facilities.

32. TERMINATION FOR INSOLVENCY:

A. County may terminate this Agreement immediately in the event of the occurrence of any of the following:

(1) Insolvency of Contractor. Contractor shall be deemed to be insolvent if it has ceased to pay its debts for at least sixty days in the ordinary course of business or cannot pay its debts as they become due, whether or not a petition has been filed under the Federal Bankruptcy Code and whether or not Contractor is insolvent within the meaning of the Federal Bankruptcy Code.

(2) The filing of a voluntary or involuntary petition regarding Contractor under the Federal Bankruptcy Code.

(3) The appointment of a Receiver or Trustee for Contractor.

(4) The execution by Contractor of a general assignment for the benefit of creditors.

B. The rights and remedies of County provided in this Paragraph 32 shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Agreement.

33. TERMINATION FOR DEFAULT:

A. County may, by written notice of default to Contractor, terminate this Agreement immediately in any one of the following circumstances:

(1) If, as determined in the sole judgment of County, Contractor fails to perform any services within the times specified in this Agreement or any extension thereof as County may authorize in writing; or

(2) If, as determined in the sole judgment of County, Contractor fails to perform and/or comply with any of the other provisions of this Agreement or so fails to make progress as to endanger performance of this Agreement in accordance with its terms, and in either of these two circumstances, does not cure such failure within a period of five days (or such longer period as County may authorize in writing) after receipt of notice from County specifying such failure.

B. In the event that County terminates this Agreement as provided in Subparagraph A, County may procure, upon such terms and in such manner as County may deem appropriate, services similar to those so terminated; and Contractor shall be liable to County for any reasonable excess costs incurred by County, as determined by County, for such similar services.

C. The rights and remedies of County provided in this Paragraph 33 shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Agreement.

34. TERMINATION FOR IMPROPER CONSIDERATION: County may, by written notice to Contractor, immediately terminate the right of Contractor to proceed under this Agreement if it is found that consideration, in any form, was offered or given by Contractor, either directly or through an intermediary, to any County officer, employee or agent with the intent of securing the Agreement or securing favorable treatment with respect to the award, amendment or extension of the Agreement or the making of any determinations with respect to the Contractor's performance pursuant to the Agreement. In the event of such termination, County shall be entitled to pursue the same remedies against Contractor as it could pursue in the event of default by the Contractor.

Contractor shall immediately report any attempt by a County officer or employee to solicit such improper consideration. The report shall be made either to the County manager charged with the supervision of the employee or to the County Auditor-Controller's Employee Fraud Hotline at (213) 974-0914 or (800) 544-6861.

Among other items, such improper consideration may take the form of cash, discounts, service,

the provision of travel or entertainment, or tangible gifts.

35. SEVERABILITY: If any provision of this Agreement or the application thereof to any person or circumstance is held invalid, the remainder of this Agreement and the application of such provision to other persons or circumstances shall not be affected thereby.

36. CAPTIONS AND PARAGRAPH HEADINGS: Captions and paragraph headings used in this Agreement are for convenience only and are not a part of this Agreement and shall not be used in construing this Agreement.

37. ALTERATION OF TERMS: No addition to, or alteration of, the terms of the body of this Agreement, or the Financial Summary or Service Exhibit(s) hereto, whether by written or oral understanding of the parties, their officers, employees or agents, shall be valid and effective unless made in the form of a written amendment to this Agreement which is formally approved and executed by the parties in the same manner as this Agreement.

38. ENTIRE AGREEMENT: The body of this Agreement; all attachments; Financial Summary(ies), Service Delivery Site Exhibit, and Service Exhibit(s) 1 through 14 _____, attached hereto and incorporated herein by reference; and Contractor's Negotiation Package for this Agreement, as approved in writing by Director, including any addenda thereto as approved in writing by Director, which are hereby incorporated herein by reference but not attached; shall constitute the complete and exclusive statement of understanding between the parties which supersedes all previous agreements, written or oral, and all other communications between the parties relating to the subject matter of this Agreement. In the event of any conflict or inconsistency in the definition or interpretation of any word, responsibility, or schedule, or the contents or description of any service or other work, or otherwise, between the body of this Agreement and the other referenced documents, or between such other documents, such conflict or inconsistency shall be resolved by giving precedence first to the body of this Agreement and its definitions and then to such other documents according to the following priority:

A. Financial Summary(ies)

B. Service Delivery Site Exhibit

C. Service Exhibit(s)

D. Contractor's Negotiation Package.

39. WAIVER: No waiver by County of any breach of any provision of this Agreement shall constitute a waiver of any other breach of such provision. Failure of County to enforce at any time, or from time to time, any provision of this Agreement shall not be construed as a waiver thereof. The rights and remedies set forth in this Paragraph 39 shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Agreement.

40. EMPLOYMENT ELIGIBILITY VERIFICATION: Contractor warrants that it fully complies with all Federal statutes and regulations regarding employment of aliens and others and that all its employees

performing services hereunder meet the citizenship or alien status requirements set forth in Federal statutes and regulations. Contractor shall obtain, from all covered employees performing services hereunder, all verification and other documentation of employment eligibility status required by Federal statutes and regulations as they currently exist and as they may be hereafter amended. Contractor shall retain all such documentation for the period prescribed by law. Contractor shall indemnify, defend, and hold harmless County, its officers and employees from and against any employer sanctions and any other liability which may be assessed against Contractor or County in connection with any alleged violation of any Federal statutes or regulations pertaining to the eligibility for employment of persons performing services under this Agreement.

41. PUBLIC ANNOUNCEMENTS AND LITERATURE: In public announcements and literature distributed by Contractor for the purpose of apprising patients/clients and the general public of the nature of its treatment services, Contractor shall clearly indicate that the services which it provides under this Agreement are funded by the County of Los Angeles.

42. PURCHASES:

A. Purchase Practices: Contractor shall fully comply with all Federal, State and County laws, ordinances, rules, regulations, manuals, guidelines, and directives, in acquiring all furniture, fixtures, equipment, materials, and supplies. Such items shall be acquired at the lowest possible price or cost if funding is provided for such purposes hereunder.

B. Proprietary Interest of County: In accordance with all applicable Federal, State and County laws, ordinances, rules, regulations, manuals, guidelines and directives, County shall retain all proprietary interest, except the use during the term of this Agreement, in all furniture, fixtures, equipment, materials, and supplies, purchased or obtained by Contractor using any County funds. Upon the expiration or termination of this Agreement, the discontinuance of the business of Contractor, the failure of Contractor to comply with any of the provisions of this Agreement, the bankruptcy of Contractor or its giving an assignment for the benefit of creditors, or the failure of Contractor to satisfy any judgment against it within thirty days of filing, County shall have the right to take immediate possession of all such furniture, removable fixtures, equipment, materials, and supplies, without any claim for reimbursement whatsoever on the part of Contractor. County, in conjunction with Contractor, shall attach identifying labels on all such property indicating the proprietary interest of County.

C. Inventory Records, Controls and Reports: Contractor shall maintain accurate and complete inventory records and controls for all furniture, fixtures, equipment, materials, and supplies, purchased or obtained using any County funds. Within ninety days following the execution of this Agreement, Contractor shall provide Director with an accurate and complete inventory report of all furniture, fixtures, equipment, materials, and supplies, purchased or obtained using any County funds. The inventory report shall be prepared by Contractor on a form or forms designated by Director, certified and signed by an authorized officer of Contractor, and one copy thereof shall be delivered to County

within thirty days of any change in the inventory. Within five days after the expiration or termination of the Agreement, Contractor shall submit to County six copies of the same inventory report updated to the expiration or termination date of the Agreement, certified and signed by an authorized officer of Contractor, based on a physical count of all items of furniture, fixtures, equipment, materials, and supplies, as of such expiration or termination date.

D. Protection of Property in Contractor's Custody: Contractor shall maintain vigilance and take all reasonable precautions, to protect all furniture, fixtures, equipment, materials, and supplies, purchased or obtained using any County funds, against any damage or loss by fire, burglary, theft, disappearance, vandalism or misuse. In the event of any burglary, theft, disappearance, or vandalism of any item of furniture, fixtures, equipment, materials, and supplies, Contractor shall immediately notify the police and make a written report thereof, including a report of the results of any investigation which may be made. In the event of any damage or loss of any item of furniture, fixtures, equipment, materials, and supplies, from any cause, Contractor shall immediately send Director a detailed, written report. Contractor shall contact DMH's Administrative Services Division for instructions for disposition of any such property which is worn out or unusable.

E. Disposition of Property in Contractor's Custody: Upon the termination of the funding of any program covered by this Agreement, or upon the expiration or termination of this Agreement, or at any other time that County may request, Contractor shall: (1) provide access to and render all necessary assistance for physical removal by County or its authorized representatives of any or all furniture, fixtures, equipment, materials, and supplies, purchased or obtained using any County funds, in the same condition as such property was received by Contractor, reasonable wear and tear excepted, or (2) at Director's option, deliver any or all items of such property to a location designated by Director. Any disposition, settlement or adjustment connected with such property shall be in accordance with all applicable Federal, State and County laws, ordinances, rules, regulations, manuals, guidelines and directives.

43. AUTHORIZATION WARRANTY: Contractor represents and warrants that the person executing this Agreement for Contractor is an authorized agent who has actual authority to bind Contractor to each and every term, condition, and obligation of this Agreement and that all requirements of Contractor have been fulfilled to provide such actual authority.

44. RESTRICTIONS ON LOBBYING: If any Federal funds are to be used to pay for any of Contractor's services under this Agreement, Contractor shall fully comply with all certification and disclosure requirements prescribed by Section 319 of Public Law 101-121 (31 United States Code Section 1352) and any implementing regulations, and shall ensure that each of its subcontractors receiving funds under this Agreement also fully complies with all such certification and disclosure requirements.

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45. CERTIFICATION OF DRUG-FREE WORK PLACE: Contractor certifies and agrees that Contractor and its employees shall comply with DMH's policy of maintaining a drug-free work place. Contractor and its employees shall not manufacture, distribute, dispense, possess, or use any controlled substances as defined in 21 United States Code Section 812, including, but not limited to, marijuana, heroin, cocaine, and amphetamines, at any of Contractor's facilities or work sites or County's facilities or work sites. If Contractor or any of its employees is convicted of or pleads nolo contendere to any criminal drug statute violation occurring at any such facility or work site, then Contractor, within five days thereafter, shall notify Director in writing.

46. COUNTY LOBBYISTS: Contractor and each County lobbyist or County lobbying firm as defined in Los Angeles County Code Section 2.160.010, retained by Contractor, shall fully comply with County's Lobbyist Ordinance, Los Angeles County Code Chapter 2.160. Failure on the part of Contractor or any County lobbyist or County lobbying firm retained by Contractor to fully comply with County's Lobbyist Ordinance shall constitute a material breach of this Agreement upon which County may immediately terminate or suspend this Agreement.

47. MAINTENANCE STANDARDS FOR SERVICE DELIVERY SITES: Contractor shall assure that all locations where services are provided under this Agreement are operated at all times in accordance with all County community standards with regard to property maintenance and repair, graffiti abatement, refuse removal, fire safety, landscaping, and in full compliance with all applicable local laws, ordinances, and regulations relating to the property. County's periodic monitoring visits to Contractor's facility(ies) shall include a review of compliance with this Paragraph 47.

48. CHILD SUPPORT COMPLIANCE PROGRAM:

A. Contractor's Acknowledgement of County's Commitment to Child Support Enforcement: The Contractor acknowledges that the County places a high priority on the enforcement of child support laws and the apprehensive of child support evaders. The Contractor understands that it is the County's policy to encourage all County Contractors to voluntarily post the County's "LA's Most Wanted: Delinquent Parent's" poster in a prominent position at the Contractor's place of business. The County's Child Support Services Department will supply the Contractor with the poster to be used.

B. Contractor's Warranty of Adherence to County's Child Support Compliance Program:

(1) The Contractor acknowledges that the County has established a goal of ensuring that all individuals who benefit financially from the County through Purchase Order or Agreement are in compliance with their court-ordered child, family and spousal support obligations in order to mitigate the economic burden otherwise imposed upon the County and its taxpayers.

(2) As required by the County's Child Support Compliance Program (County Code Chapter 2.200) and without limiting the Contractor's duty under this Agreement to comply with all applicable provisions of law, the Contractor warrants that it is now in compliance and shall during the term of this Agreement maintain compliance with employment and wage reporting requirements as

required by the Federal Social Security Act (42 USC Section 653a) and California Unemployment Insurance Code Section 1088.5, and shall implement all lawfully served Wage and Earnings Withholding Orders or Child Support Services Department Notices of Wage and Earnings Assignment for Child or Spousal Support, pursuant to Code of Civil Procedure Section 706.031 and Family Code Section 5246(b).

49. NOTICE TO EMPLOYEES REGARDING THE FEDERAL EARNED INCOME CREDIT: Contractor shall notify its employees, and shall require each subcontractor to notify its employees, that they may be eligible for the federal Earned Income Credit under the federal income tax laws. Such notice shall be provided in accordance with the requirements set forth in Internal Revenue Service Notice 1015.

50. USE OF RECYCLED-CONTENT PAPER PRODUCTS: Consistent with the Board of Supervisors' policy to reduce the amount of solid waste deposited at the County landfills, the Contractor agrees to use recycled-content paper to the maximum extent possible on the Project.

51. CONTRACTOR RESPONSIBILITY AND DEBARMENT: The following requirements set forth in the Ordinance are effective for this Agreement, except to the extent applicable State and/or Federal laws are inconsistent with the terms of the Ordinance.

A. A responsible Contractor is a Contractor who has demonstrated the attribute of trustworthiness, as well as quality, fitness, capacity and experience to satisfactorily perform the contract. It is the County's policy to conduct business only with responsible contractors.

B. The Contractor is hereby notified that, in accordance with Chapter 2.202 of the County Code, if the County acquires information concerning the performance of the Contractor on this or other Agreements which indicates that the Contractor is not responsible, the County may, in addition to other remedies provided in the Agreement, debar the Contractor from bidding on County contracts for a specified period of time not to exceed 3 years, and terminate any or all existing contracts the Contractor may have with the County.

C. The County may debar a Contractor if the Board of Supervisors finds, in its discretion, that the Contractor has done any of the following: (1) violated any term of an Agreement with the County, (2) committed any act or omission which negatively reflects on the Contractor's quality, fitness or capacity to perform a contract with the County or any other public entity, or engaged in a pattern or practice which negatively reflects on same, (3) committed an act or offense which indicates a lack of business integrity or business honesty, or (4) made or submitted a false claim against the County or any other public entity.

D. If there is evidence that the Contractor may be subject to debarment, the Department will notify the Contractor in writing of the evidence which is the basis for the proposed debarment and will advise the Contractor of the scheduled date for a debarment hearing before the Contractor Hearing Board.

E. The Contractor Hearing Board will conduct a hearing where evidence on the proposed

debarment is presented. The Contractor and/or the Contractor's representative shall be given an opportunity to submit evidence at that hearing. After the hearing, the Contractor Hearing Board shall prepare a proposed decision, which shall contain a recommendation regarding whether the contractor should be debarred, and, if so, the appropriate length of time of the debarment. If the Contractor fails to avail itself of the opportunity to submit evidence to the Contractor Hearing Board, the Contractor may be deemed to have waived all rights of appeal.

F. A record of the hearing, the proposed decision and any other recommendation of the Contractor Hearing Board shall be presented to the Board of Supervisors. The Board of Supervisors shall have the right to modify, deny or adopt the proposed decision and recommendation of the Hearing Board.

G. These terms shall also apply to subcontractors/subconsultants of County Contractors.

52. CONTRACTOR'S EXCLUSION FROM PARTICIPATION IN A FEDERALLY FUNDED PROGRAM:

Contractor hereby warrants that neither it nor any of its staff members is restricted or excluded from providing services under any health care program funded by the Federal government, directly or indirectly, in whole or in part, and that Contractor will notify Director within thirty (30) calendar days in writing of: (1) any event that would require Contractor or a staff member's mandatory exclusion from participation in a Federally funded health care program; and (2) any exclusionary action taken by any agency of the Federal government against Contractor or one or more staff members barring it or the staff members from participation in a Federally funded health care program, whether such bar is direct or indirect, or whether such bar is in whole or in part.

There are a variety of different reasons why an individual or entity may be excluded from participating in a Federally funded health care program. Sometimes, the exclusion is mandatory and in other cases the OIG has the discretion not to exclude.

The mandatory bases for exclusion include: (1) felony convictions for program related crimes, including fraud or false claims, or for offenses related to the dispensing or use of controlled substances, or (2) convictions related to patient abuse.

Permissive exclusions may be based on: (1) conviction of a misdemeanor related to fraud or financial misconduct involving a government program; (2) obstructing an investigation; (3) failing to provide access to documents or premises as required by federal healthcare program officials; (4) conviction of a misdemeanor related to controlled substances; (5) failing to disclose information about the entity itself, its subcontractors or its significant business transactions; (6) loss of a state license to practice a healthcare profession; (7) default on a student loan given in connection with education in a health profession; (8) charging excessive amounts to a Federally funded health care program or furnishing services of poor quality or which are substantially in excess of the needs of the patients; (9) paying a kickback or submitting a false or fraudulent claim. Persons controlling or managing excluded entities who knew of the conduct leading to the exclusion can themselves be excluded, and entities

which are owned and controlled by excluded individuals can also be excluded.

Contractor shall indemnify and hold County harmless against any and all loss or damage County may suffer arising from any Federal exclusion of Contractor or its staff members from such participation in a Federally funded health care program. Contractor shall provide the certification set forth in Attachment VI as part of its obligation under this Paragraph 52.

Failure by Contractor to meet the requirements of this Paragraph 52 shall constitute a material breach of Agreement upon which County may immediately terminate or suspend this Agreement.

53. HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT: The parties acknowledge the existence of the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations ("HIPAA"). Contractor understands and agrees that it is a *"Covered Entity"* under HIPAA and, as such, has obligations with respect to the confidentiality, privacy, and security of patients' medical information, and must take certain steps to preserve the confidentiality of this information, both internally and externally, including the training of staff and the establishment of proper procedures for the release of such information, including the use of appropriate consents and authorizations specified under HIPAA.

The parties acknowledge their separate and independent obligations with respect to HIPAA, and that such obligations relate to *transactions and code sets*, *privacy*, and *security*. Contractor understands and agrees that it is separately and independently responsible for compliance with HIPAA in all these areas and that County has not undertaken any responsibility for compliance on Contractor's behalf. Contractor has not relied, and will not in any way rely, on County for legal advice or other representations with respect to Contractor's obligations under HIPAA, but will independently seek its own counsel and take the necessary measures to comply with the law and its implementing regulations.

Contractor and County understand and agree that each is independently responsible for HIPAA compliance and agree to take all necessary and reasonable actions to comply with the requirements of HIPAA law and implementing regulations related to Transactions and Code Sets, Privacy, and Security. Each party further agrees to indemnify and hold harmless the other party (including their officers, employees and agents), for its failure to comply with HIPAA.

54. COMPLIANCE WITH JURY SERVICE PROGRAM:

A Jury Service Program: This Agreement is subject to the provisions of the County's ordinance entitled Contractor Employee Jury Service ("Jury Service Program") as codified in Sections 2.203.010 through 2.203.090 of the Los Angeles County Code.

B Written Employee Jury Service Policy:

(1) Unless Contractor has demonstrated to the County's satisfaction either that Contractor is not a "Contractor" as defined under the Jury Service Program (Section 2.203.020 of the County Code) or that Contractor qualifies for an exception to the Jury Service Program (Section

2.203.070 of the County Code), Contractor shall have and adhere to a written policy that provides that its Employees shall receive from the Contractor, on an annual basis, no less than five days of regular pay for actual jury service. The policy may provide that Employees deposit any fees received for such jury service with the Contractor or that the Contractor deduct from the Employee's regular pay the fees received for jury service.

(2) For purposes of this Section, "Contractor" means a person, partnership, corporation or other entity which has an Agreement with the County or a subcontract with a County Contractor and has received or will receive an aggregate sum of $50,000 or more in any 12-month period under one or more County Agreements or subcontracts. "Employee" means any California resident who is a full-time employee of Contractor. "Full-time" means 40 hours or more worked per week or a lesser number of hours if: 1) the lesser number is a recognized industry standard as determined by the County, or 2) Contractor has a long-standing practice that defines the lesser number of hours as full-time. Full-time employees providing short-term, temporary services of 90 days or less within a 12-month period are not considered full-time for purposes of the Jury Service Program. If Contractor uses any subcontractor to perform services for the County under the Agreement, the subcontractor shall also be subject to the provisions of this Section. The provisions of this Section shall be inserted into any such subcontract Agreement and a copy of the Jury Service Program shall be attached to the Agreement.

(3) If Contractor is not required to comply with the Jury Service Program when the Agreement commences, Contractor shall have a continuing obligation to review the applicability of its "exception status" from the Jury Service Program, and Contractor shall immediately notify County if Contractor at any time either comes within the Jury Service Program's definition of "Contractor" or if Contractor no longer qualifies for an exception to the Program. In either event, Contractor shall immediately implement a written policy consistent with the Jury Service Program. The County may also require, at any time during the Agreement and at its sole discretion, that Contractor demonstrate to the County's satisfaction that Contractor either continues to remain outside of the Jury Service Program's definition of "Contractor" and/or that Contractor continues to qualify for an exception to the Program.

(4) Contractor's violation of this section of the Agreement may constitute a material breach of the Agreement. In the event of such material breach, County may, in its sole discretion, terminate the Agreement and/or bar Contractor from the award of future County Agreements for a period of time consistent with the seriousness of the breach.

55. NOTICE TO EMPLOYEES REGARDING THE SAFELY SURRENDERED BABY LAW: The Contractor shall notify and provide to its employees, and shall require each subcontractor to notify and provide to its employees, a fact sheet regarding the Safely Surrendered Baby Law, its implementation in Los Angeles County, and where and how to safely surrender a baby.

/

The fact sheet is set forth in Attachment VII of this Agreement and is also available on the Internet at www.babysafela.org for printing purposes.

56. CONTRACTOR'S ACKNOWLEDGEMENT OF COUNTY'S COMMITMENT TO THE SAFELY SURRENDERED BABY LAW: The Contractor acknowledges that the County places a high priority on the implementation of the Safely Surrendered Baby Law. The Contractor understands that it is the County's policy to encourage all County Contractors to voluntarily post the County's "Safely Surrendered Baby Law" poster in a prominent position at the Contractor's place of business. The Contractor will also encourage its subcontractors, if any, to post this poster in a prominent position in the subcontractor's place of business. The County's Department of Children and Family Services will supply the Contractor with the poster to be used.

57. NOTICES: All notices or demands required or permitted to be given under this Agreement shall be in writing and shall be delivered with signed receipt or mailed by first class, registered or certified mail, postage pre-paid, addressed to the parties at the following addresses and to the attention of the persons named. Director shall have the authority to execute all notices or demands which are required or permitted by County under this Agreement. Addresses and persons to be notified may be changed by either party by giving ten days prior written notice thereof to the other party.

For the County please use the following contact information:

Los Angeles County - Department of Mental Health
Contracts Development and Administration Division
550 South Vermont Ave., 5th Floor
Los Angeles, CA 90020
Attention: Chief of Contracts

For the Contractor please use the following contact information:

Tri-City Mental Health Center
2750 S. Towne Avenue
Pomona, CA 91766
Luann Martenson, Ph.D., Executive Director

/

/

/

/

/

IN WITNESS WHEREOF, the Board of Supervisors of the County of Los Angeles has caused this Agreement to be subscribed by County's Director of Mental Health, and Contractor has caused this Agreement to be subscribed in its behalf by its duly authorized officer, the day, month, and year first above written.

COUNTY OF LOS ANGELES

By _____
MARVIN J. SOUTHARD, D.S.W.
Director of Mental Health

Tri-City Mental Health Center
CONTRACTOR

By _____

Name Luann Martenson, Ph.D.

Title Executive Director

(AFFIX CORPORATE SEAL HERE)

APPROVED AS TO FORM
BY THE OFFICE OF THE COUNTY COUNSEL

LLOYD W. PELLMAN
County Counsel

APPROVED AS TO CONTRACT
ADMINISTRATION:

DEPARTMENT OF MENTAL HEALTH

By _____
Chief, Contracts Development
and Administration Division

RBLs LegalEntityFile:NRTIT20C.IVA.LE03-04
ER:Tri-City Inst. Legal Entity 03-04 Renewal

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit D-2
Fiscal Year 2004-05 Claim

COUNTY OF LOS ANGELES

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

SAN KERR
Deputy Director

RODERICK SHANER, M.D.
Medical Director

550 SOUTH VERMONT AVENUE, LOS ANGELES, CALIFORNIA 90020

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

DEPARTMENT OF MENTAL HEALTH
http://dmh.lacounty.info

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

January 10, 2006

TO: Leonard Kaye, Principal Accountant
SB 90 Section – Auditor-Controller

FROM: Jeremy D. Cortez
Director of Finance

SUBJECT: REVISED SB 90 - CHAPTER 1747/84 ACTUAL FISCAL YEAR 2004-05 AND ESTIMATED FISCAL YEAR 2005-06 CLAIM

Attached is the revised actual Fiscal Year (FY) 2004-05 and estimated FY 2005-06 claim for SB 90 - Chapter 1747/84 - Services to Handicapped Students for the Los Angeles County- Department of Mental Health (LAC-DMH) in the amount of $6,494,303 and $7,143,733, respectively. This revision was necessary due to the discovery of the need to manually convert Mode 60 data that was previously converted automatically.

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

JDC:MPB:brd

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)

COUNTY OF LOS ANGELES

FISCAL YEAR (FY) 2004-05 SB 90 CHAPTER 1747/84 -
SERVICES TO HANDICAPPED STUDENTS REIMBURSEMENT CLAIM

TABLE OF CONTENTS

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ATTACHMENT 2	HDS-3 Claim Summary
ATTACHMENT 3	HDS-4 Component/Activity Cost Detail
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	(Omitted - no claimable costs for Due Process Proceedings)
	HDS-6 Component/Activity Cost Detail
ATTACHMENT 4	Supplemental Cost Report Data For Special Education Program
	(FY 2004-05 Cost Report Form MH1912)
ATTACHMENT 5	FY 2004-05 Final Allocation Worksheet
ATTACHMENT 6	Supporting Worksheet For Cost Report Form MH1912
ATTACHMENT 7	Offsetting Revenue Worksheets
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Attachment 1

FAM-27 Claim Form

State Controller's Office

Mandated Cost Manual

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only		Program
(19)	Program Number 00111	111
(20)	Date Filed / /	
(21)	LRS Input / /	

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name: **Department of Mental Health**

County of Location: **County of Los Angeles**

Street Address or P.O. Box: **550 South Vermont Ave., 11th Floor** Suite:

City: **Los Angeles** State: **CA** Zip Code: **90020**

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated [X]	(09) Reimbursement [X]
	(04) Combined [ ]	(10) Combined [ ]
	(05) Amended [ ]	(11) Amended [ ]

Fiscal Year of Cost	(06) 2005/2006	(12) 2004/2005	(30)	HDS-1, (06)	
Total Claimed Amount	(07) 7,143,733	(13) 6,494,303	(31)	HDS-3, (05)	192,927
Less: **10% Late Penalty, not to exceed $1,000**		(14)	(32)	HDS-3, (06)	0
Less: **Prior Claim Payment Received**		(15)	(33)	HDS-3, (07)	1,099,786
Net Claimed Amount		(16) 6,494,303	(34)	HDS-3, (09)	31,291,626
Due from State	(08) 7,143,733	(17) 6,494,303	(35)	HDS-3, (10)	0
Due to State		(18)	(36)		

Reimbursement Claim Data

(22)	HDS-1, (03)(a)	
(23)	HDS-1, (03)(b)	
(24)	HDS-1, (03)(c)	
(25)	HDS-1, (04)(1)(d)	
(26)	HDS-1, (04)(2)(d)	
(27)	HDS-1, (04)(3)(d)	
(28)	HDS-1, (04)(4)(d)	
(29)	HDS-1, (04)(5)(d)	

(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 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**

1-11-06

Jeremy D. Cortez — **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@dmh.co.la.ca.us

Form FAM-27 (Revised 09/03)

Attachment 2

HDS-3 Claim Summary

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS - 3

(01) Claimant:	(02) Type of Claim		Fiscal Year:
	Reimbursement	X	
Los Angeles County	Estimated		2004/2005

(03)	Reimbursable Components	
	Assessment of Individuals with Exceptional Needs	
(a)	Assessment: Interviews, Review of Records, Observations, Testing, etc.	2,076,865
(b)	Residential Placement: IEP Reviews, Case Management, and Expanded IEP	0
(c)	Related Services: Attendance at IEP meetings, Meetings with IEP Members and Parents, and Review of Independent Assessment.	0
(d)	Due Process Proceedings	0
(e)	Administrative Costs *[From HDS-6 line (07)]*	276,601
	Mental Health Treatment	
(f)	Treatment Services: Short-Doyle Program	28,544,988
(g)	Administrative Costs *[From HDS-6 line (07)]*	2,746,638
(04)	Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	2,353,466
(05)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) *(Attachment 7a)*	192,927
(06)	Less: Amount Received from State Categorical Funding	0
(07)	Less: Amount Received from Other (Identify) - Federal IDEA Funds *(Attachment 7f)*	1,099,786
(08)	Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	1,060,753
(09)	Sub-Total for Mental Health Treatment [Block (03), lines (f) and (g)]	31,291,626
(10)	Less: Non-Categorical State General/Realignment Funds	0
(11)	Less: Amount Received from State Categorical Funding	0
(12)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) *(Attachment 7a)*	6,569,210
(13)	Less: Amount Received from Other (Identify)	
	- Federal Financial Participation share of Admin. Cost *(Attachment 7a)*	746,101
	- State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and share of Admin Cost *(Attachment 7b)*	5,209,972
	- Third Party Revenues and share of Admin. Cost *(Attachment 7d)*	6,350
	- Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7e)*	593,655
	- Federal Individuals with Disabilities Education Act (IDEA) Funds *(Attachment 7f)*	12,732,788
(14)	Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	5,433,550
(15)	Total Claimed Amount [Sum of line (08) and line (14)]	6,494,303

Revised 09/03

Attachment 3

HDS-4 Component / Activity Cost Detail
HDS-5 Component / Activity Cost Detail
(Omitted – no claimable costs for Due Process Proceedings)
HDS-6 Component / Activity Cost Detail

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

- [X] Assessment
- [ ] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
LAC-DMH	00019	15 / 04	742,922	1.88	1,395,278
LAC-DMH	00019	60 / 60	6,977	97.70	681,587

(05) Total [X] Subtotal [ ] Page: 1 of 1 2,076,865

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
LAC-DMH	00019	10 / 85	1,133	196.64	222,679
LAC-DMH	00019	15 / 10	116,936	2.41	282,365
LAC-DMH	00019	15 / 34	21,837	2.43	53,098
LAC-DMH	00019	15 / 42	2,015,337	2.41	4,866,421
LAC-DMH	00019	15 / 52	20,666	2.41	49,902
LAC-DMH	00019	15 / 62	106,429	4.68	497,972
Aspen Community Services	00801	15 / 04	12,755	1.56	19,896
Aspen Community Services	00801	15 / 10	2,734	2.01	5,499
Aspen Community Services	00801	15 / 42	2,341	2.01	4,709
Aspen Community Services	00801	15 / 62	2,426	3.73	9,042
Aspen Community Services	00801	10 / 85	986	155.43	153,256
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 03	571	1.52	869
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 04	1,391	1.52	2,117
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 10	1,079	2.00	2,154
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 12	118	2.00	236
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 41	1,554	2.00	3,102
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 42	8,134	2.00	16,237
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 61	309	3.69	1,139
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 62	1,805	3.69	6,653
Cedars-Sinai Medical Center	00178	15 / 04	5,748	1.71	9,829
Cedars-Sinai Medical Center	00178	15 / 10	2,330	2.19	5,103
Cedars-Sinai Medical Center	00178	15 / 12	30	2.19	66
Cedars-Sinai Medical Center	00178	15 / 34	435	2.19	953
Cedars-Sinai Medical Center	00178	15 / 41	1,695	2.19	3,712
Cedars-Sinai Medical Center	00178	15 / 42	26,099	2.19	57,157
Cedars-Sinai Medical Center	00178	15 / 52	2,250	2.19	4,928
Cedars-Sinai Medical Center	00178	15 / 54	100	2.19	219
Cedars-Sinai Medical Center	00178	15 / 61	280	4.07	1,140
Cedars-Sinai Medical Center	00178	15 / 62	3,640	4.07	14,815
Child & Family Guidance Center	00207	15 / 03	72,270	1.85	133,409
Child & Family Guidance Center	00207	15 / 12	89,901	2.38	213,982
Child & Family Guidance Center	00207	15 / 33	4,006	2.37	9,511
Child & Family Guidance Center	00207	15 / 41	926,514	2.38	2,204,008

(05) Total [ ] Subtotal [X] Page: 1 of 10 — 8,856,178

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Child & Familly Guidance Center	00207	15 / 54	57,243	2.38	135,972
Child & Familly Guidance Center	00207	15 / 61	112,042	4.40	492,625
Child & Family Center	00210	15 / 03	89,087	1.66	147,884
Child & Family Center	00210	15 / 12	90,312	2.10	189,655
Child & Family Center	00210	15 / 33	2,080	2.10	4,368
Child & Family Center	00210	15 / 41	518,764	2.10	1,089,404
Child & Family Center	00210	15 / 54	74,477	2.10	156,402
Child & Family Center	00210	15 / 61	41,809	3.60	150,512
ChildNet Youth & Family svcs	00783	15 / 03	264	1.64	434
ChildNet Youth & Family svcs	00783	15 / 04	1,279	1.64	2,102
ChildNet Youth & Family svcs	00783	15 / 10	2,115	2.12	4,489
ChildNet Youth & Family svcs	00783	15 / 12	466	2.12	989
ChildNet Youth & Family svcs	00783	15 / 41	3,357	2.12	7,124
ChildNet Youth & Family svcs	00783	15 / 42	19,662	2.12	41,727
ChildNet Youth & Family svcs	00783	15 / 61	154	3.92	604
ChildNet Youth & Family svcs	00783	15 / 62	1,009	3.92	3,958
ChildNet Youth & Family svcs	00783	10 / 98	27	106.76	2,883
Childrens Hospital of Los Angeles	00179	15 / 04	11,433	1.77	20,236
Childrens Hospital of Los Angeles	00179	15 / 10	4,595	2.28	10,477
Childrens Hospital of Los Angeles	00179	15 / 34	3,700	2.28	8,436
Childrens Hospital of Los Angeles	00179	15 / 42	51,539	2.28	117,509
Childrens Hospital of Los Angeles	00179	15 / 52	6,861	2.28	15,643
Childrens Hospital of Los Angeles	00179	15 / 62	6,093	4.23	25,773
Children's Institute, Inc.	00591	15 / 04	387	1.83	710
Children's Institute, Inc.	00591	15 / 10	1,300	2.37	3,079
Children's Institute, Inc.	00591	15 / 42	6,443	2.37	15,268
Children's Institute, Inc.	00591	15 / 52	221	2.37	523
Children's Institute, Inc.	00591	15 / 62	155	4.38	678
Community Counseling Service (Amanecer)	00180	15 / 03	2,728	1.43	3,904
Community Counseling Service (Amanecer)	00180	15 / 04	9,748	1.43	13,952
Community Counseling Service (Amanecer)	00180	15 / 10	4,581	1.85	8,464
Community Counseling Service (Amanecer)	00180	15 / 12	1,368	1.85	2,528
Community Counseling Service (Amanecer)	00180	15 / 33	570	1.85	1,053
Community Counseling Service (Amanecer)	00180	15 / 41	6,749	1.85	12,470
Community Counseling Service (Amanecer)	00180	15 / 42	19,007	1.85	35,120
(05) Total [ ] Subtotal [X]	Page: 2	of 10			2,726,945

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Community Counseling Service (Amanecer)	00180	15 / 52	8,985	1.85	16,602
Community Counseling Service (Amanecer)	00180	15 / 54	3,053	1.85	5,641
Community Counseling Service (Amanecer)	00180	15 / 61	535	3.41	1,827
Community Counseling Service (Amanecer)	00180	15 / 62	2,160	3.42	7,377
Community Family Guidance Center	00181	15 / 03	3,095	1.31	4,046
Community Family Guidance Center	00181	15 / 04	2,720	1.31	3,556
Community Family Guidance Center	00181	15 / 10	22,975	1.66	38,143
Community Family Guidance Center	00181	15 / 12	8,262	1.66	13,716
Community Family Guidance Center	00181	15 / 41	32,452	1.69	54,774
Community Family Guidance Center	00181	15 / 42	84,540	1.69	142,691
Community Family Guidance Center	00181	15 / 52	160	1.69	270
Community Family Guidance Center	00181	15 / 54	27	1.69	46
Community Family Guidance Center	00181	15 / 61	2,055	3.12	6,411
Community Family Guidance Center	00181	15 / 62	4,435	3.12	13,836
Devereux Foundation	00472	10 / 98	782	97.98	76,623
Devereux Foundation	00472	15 / 58	26,725	1.54	41,182
Devereux Foundation	00472	15 / 62	811	2.22	1,797
Didi Hirsch Psychiatric Service	00183	15 / 04	8,690	1.68	14,600
Didi Hirsch Psychiatric Service	00183	15 / 10	28,439	2.21	62,761
Didi Hirsch Psychiatric Service	00183	15 / 34	6,702	2.21	14,790
Didi Hirsch Psychiatric Service	00183	15 / 42	158,795	2.21	350,169
Didi Hirsch Psychiatric Service	00183	15 / 52	9,165	2.21	20,226
Didi Hirsch Psychiatric Service	00183	15 / 62	9,853	4.03	39,711
Dubnoff Center For Child Development and Educational Therap	00184	15 / 04	15,263	1.70	26,023
Dubnoff Center For Child Development and Educational Therap	00184	15 / 10	1,358	2.18	2,964
Dubnoff Center For Child Development and Educational Therap	00184	15 / 34	2,453	2.18	5,347
Dubnoff Center For Child Development and Educational Therap	00184	15 / 42	116,797	2.19	255,386
Dubnoff Center For Child Development and Educational Therap	00184	15 / 52	6,584	2.19	14,417
Dubnoff Center For Child Development and Educational Therap	00184	15 / 61	1,990	3.99	7,944
Dubnoff Center For Child Development and Educational Therap	00184	15 / 62	21,408	4.07	87,158
D'Veal Family and Youth Services	00778	10 / 92	51	69.24	3,531
D'Veal Family and Youth Services	00778	15 / 04	1,360	1.30	1,768
D'Veal Family and Youth Services	00778	15 / 10	533	1.73	922
D'Veal Family and Youth Services	00778	15 / 42	2,787	1.73	4,822
D'Veal Family and Youth Services	00778	15 / 62	512	3.28	1,679
(05) Total [ ] Subtotal [X] Page: 3 of 10					1,342,756

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
El Centro de Amistad, Inc.	00185	15 / 04	557	1.77	986
El Centro de Amistad, Inc	00185	15 / 10	786	2.38	1,872
El Centro de Amistad, Inc.	00185	15 / 42	3,416	2.38	8,137
El Centro de Amistad, Inc.	00185	15 / 62	330	4.29	1,415
Enki Health and Research Systems	00188	10 / 85	676	121.98	82,458
Enki Health and Research Systems	00188	15 / 04	101,492	1.09	110,626
Enki Health and Research Systems	00188	15 / 10	53,493	1.80	96,287
Enki Health and Research Systems	00188	15 / 34	63	1.80	113
Enki Health and Research Systems	00188	15 / 42	221,272	1.80	398,290
Enki Health and Research Systems	00188	15 / 52	9,368	1.80	16,862
Enki Health and Research Systems	00188	15 / 62	81,650	3.38	275,977
Foothill Family Service	00724	15 / 04	1,736	1.50	2,598
Foothill Family Service	00724	15 / 10	1,606	2.21	3,548
Foothill Family Service	00724	15 / 12	428	2.21	946
Foothill Family Service	00724	15 / 34	990	2.21	2,187
Foothill Family Service	00724	15 / 41	3,917	2.21	8,654
Foothill Family Service	00724	15 / 42	16,750	2.21	37,006
Foothill Family Service	00724	15 / 61	253	3.93	993
Foothill Family Service	00724	15 / 62	1,645	3.93	6,458
Gateways Hospital	00190	15 / 04	2,163	1.10	2,379
Gateways Hospital	00190	15 / 10	1,172	1.59	1,863
Gateways Hospital	00190	15 / 42	6,219	1.59	9,888
Gateways Hospital	00190	15 / 52	35	1.59	56
Gateways Hospital	00190	15 / 62	1,205	3.00	3,615
Gateways Hospital	00190	15 / 03	428	1.10	471
Gateways Hospital	00190	15 / 12	225	1.59	358
Gateways Hospital	00190	15 / 41	1,166	1.59	1,854
Gateways Hospital	00190	15 / 61	355	3.00	1,065
Guidance Center (The)	00191	15 / 04	15,681	1.66	26,067
Guidance Center (The)	00191	15 / 10	49,407	2.00	98,861
Guidance Center (The)	00191	15 / 34	1,518	2.00	3,042
Guidance Center (The)	00191	15 / 42	143,992	2.00	288,560
Guidance Center (The)	00191	15 / 52	19,261	2.00	38,599
Guidance Center (The)	00191	15 / 62	16,084	3.39	54,464
Hamburger Home, Inc.	00174	10 / 98	204	118.13	24,099
(05) Total [ ] Subtotal [X] Page: 4 of 10					1,610,654

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Hamburger Home, Inc.	00174	10 / 99	53	118.13	6,261
Hamburger Home, Inc.	00174	15 / 04	2,390	1.82	4,347
Hamburger Home, Inc.	00174	15 / 10	4,370	2.36	10,262
Hamburger Home, Inc.	00174	15 / 42	38,086	2.36	89,434
Hamburger Home, Inc.	00174	15 / 52	10	2.35	23
Hamburger Home, Inc.	00174	15 / 58	680	2.35	1,597
Hamburger Home, Inc.	00174	15 / 61	422	4.34	1,832
Hamburger Home, Inc.	00174	15 / 62	5,923	4.34	25,708
Hamburger Home, Inc.	00174	15 / 77	210	3.49	734
Hathaway Children & Family Services	00192	10 / 99	52	92.81	4,826
Hathaway Children & Family Services	00192	15 / 03	875	1.43	1,251
Hathaway Children & Family Services	00192	15 / 04	5,490	1.43	7,851
Hathaway Children & Family Services	00192	15 / 10	55,171	1.82	100,411
Hathaway Children & Family Services	00192	15 / 12	3,645	1.82	6,634
Hathaway Children & Family Services	00192	15 / 33	120	1.82	218
Hathaway Children & Family Services	00192	15 / 34	650	1.82	1,183
Hathaway Children & Family Services	00192	15 / 41	18,713	1.82	34,058
Hathaway Children & Family Services	00192	15 / 42	177,976	1.82	323,916
Hathaway Children & Family Services	00192	15 / 52	2,414	1.82	4,393
Hathaway Children & Family Services	00192	15 / 54	1,117	1.82	2,033
Hathaway Children & Family Services	00192	15 / 61	1,156	3.40	3,930
Hathaway Children & Family Services	00192	15 / 62	4,849	3.40	16,487
Help Group Child and Family Center (The)	00198	10 / 92	1	72.18	72
Help Group Child and Family Center (The)	00198	10 / 98	17	113.67	1,936
Help Group Child and Family Center (The)	00198	15 / 03	2,585	1.75	4,524
Help Group Child and Family Center (The)	00198	15 / 04	19,411	1.75	33,969
Help Group Child and Family Center (The)	00198	15 / 10	99,435	2.28	226,712
Help Group Child and Family Center (The)	00198	15 / 12	51,891	2.28	118,311
Help Group Child and Family Center (The)	00198	15 / 41	158,230	2.28	360,764
Help Group Child and Family Center (The)	00198	15 / 42	561,491	2 28	1,280,199
Help Group Child and Family Center (The)	00198	15 / 52	542	2.28	1,236
Help Group Child and Family Center (The)	00198	15 / 54	470	2.28	1,072
Help Group Child and Family Center (The)	00198	15 / 58	18,355	2.28	41,849
Help Group Child and Family Center (The)	00198	15 / 61	10,110	4.22	42,664
Help Group Child and Family Center (The)	00198	15 / 62	30,694	4.22	129,529
(05) Total [ ] Subtotal [X]	Page: 5	of 10			2,890,226

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Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Hillsides	00321	10 / 99	9	85.93	773
Hillsides	00321	15 / 04	20,572	1.28	26,332
Hillsides	00321	15 / 10	101,876	1.68	171,152
Hillsides	00321	15 / 34	12,562	1.68	21,105
Hillsides	00321	15 / 41	2,040	1.68	3,427
Hillsides	00321	15 / 42	982,261	1.68	1,650,198
Hillsides	00321	15 / 52	14,393	1.68	24,181
Hillsides	00321	15 / 54	758	1.68	1,273
Hillsides	00321	15 / 58	130,339	1.68	218,969
Hillsides	00321	15 / 61	555	3.11	1,726
Hillsides	00321	15 / 62	5,861	3.11	18,226
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 04	9,834	1.60	15,764
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 10	10,954	2.07	22,670
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 12	2,799	2.07	5,793
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 41	7,889	2.07	16,327
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 42	96,066	2.07	198,813
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 52	11,845	2.07	24,514
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 54	960	2.07	1,987
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 61	1,010	3.83	3,864
Institute for Redesign of Learning (The Almansor Center)	00171	15 / 62	9,496	3.83	36,325
Intercommunity Child Guidance Center	00195	15 / 03	2,889	1.52	4,391
Intercommunity Child Guidance Center	00195	15 / 04	7,394	1.52	11,239
Intercommunity Child Guidance Center	00195	15 / 10	16,637	1.52	25,288
Intercommunity Child Guidance Center	00195	15 / 12	3,258	1.52	4,952
Intercommunity Child Guidance Center	00195	15 / 33	195	1.52	296
Intercommunity Child Guidance Center	00195	15 / 34	450	1.52	684
Intercommunity Child Guidance Center	00195	15 / 41	18,139	1.52	27,571
Intercommunity Child Guidance Center	00195	15 / 42	110,674	1.52	168,224
Intercommunity Child Guidance Center	00195	15 / 52	853	1.52	1,297
Intercommunity Child Guidance Center	00195	15 / 54	1,499	1.52	2,278
Intercommunity Child Guidance Center	00195	15 / 61	1,425	3.23	4,603
Intercommunity Child Guidance Center	00195	15 / 62	8,454	3.23	27,306
Kids First Foundation DBA Mid Valley Youth Center	01201	15 / 04	176	1.82	320
Kids First Foundation DBA Mid Valley Youth Center	01201	15 / 10	81	2.35	190
Kids First Foundation DBA Mid Valley Youth Center	01201	15 / 42	9,290	2.35	21,838
(05) Total [ ] Subtotal [X] Page: 6 of 10					2,763,896

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

[ ] Assessment [X] Treatment Services

[ ] Residential Placement [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Kids First Foundation DBA Mid Valley Youth Center	01201	15 / 52	845	2.35	1,986
LAUSD 97th St. Mental Health	00315	15 / 03	5	1.71	9
LAUSD 97th St. Mental Health	00315	15 / 04	91	1.71	156
LAUSD 97th St. Mental Health	00315	15 / 10	193	2.20	425
LAUSD 97th St. Mental Health	00315	15 / 12	425	2.20	935
LAUSD 97th St. Mental Health	00315	15 / 34	270	2.20	594
LAUSD 97th St. Mental Health	00315	15 / 41	1,260	2.20	2,772
LAUSD 97th St. Mental Health	00315	15 / 42	1,130	2.20	2,486
LAUSD 97th St. Mental Health	00315	15 / 54	90	2.20	198
LAUSD 97th St. Mental Health	00315	15 / 61	240	4.09	982
LAUSD 97th St. Mental Health	00315	15 / 62	120	4.09	491
Los Angeles Child Guidance Clinic	00199	15 / 03	10,628	1.71	18,186
Los Angeles Child Guidance Clinic	00199	15 / 04	59,260	1.71	101,400
Los Angeles Child Guidance Clinic	00199	15 / 10	21,710	2.21	47,958
Los Angeles Child Guidance Clinic	00199	15 / 12	4,040	2.21	8,925
Los Angeles Child Guidance Clinic	00199	15 / 33	315	2.21	696
Los Angeles Child Guidance Clinic	00199	15 / 34	3,735	2.21	8,251
Los Angeles Child Guidance Clinic	00199	15 / 41	33,374	2.21	73,724
Los Angeles Child Guidance Clinic	00199	15 / 42	196,162	2.21	433,330
Los Angeles Child Guidance Clinic	00199	15 / 52	50,374	2.21	111,278
Los Angeles Child Guidance Clinic	00199	15 / 54	5,281	2.21	11,666
Los Angeles Child Guidance Clinic	00199	15 / 61	4,823	4.08	19,693
Los Angeles Child Guidance Clinic	00199	15 / 62	37,372	4.08	152,594
Olive Crest Treatment Centers	00518	15 / 04	2,005	1.83	3,660
Olive Crest Treatment Centers	00518	15 / 42	2,416	2.36	5,693
Olive Crest Treatment Centers	00518	15 / 52	1,271	2.36	2,995
Olive Crest Treatment Centers	00518	15 / 62	800	3.03	2,424
Olive Crest Treatment Centers	00518	10 / 98	124	82.50	10,230
Pacific Clinics	00203	10 / 89	516	129.19	66,663
Pacific Clinics	00203	15 / 03	93,894	1.29	121,000
Pacific Clinics	00203	15 / 12	95,945	1.66	159,452
Pacific Clinics	00203	15 / 33	120	1.66	199
Pacific Clinics	00203	15 / 41	1,057,986	1.66	1,758,277
Pacific Clinics	00203	15 / 54	99,082	1.66	164,685
Pacific Clinics	00203	15 / 61	66,513	3.08	204,684
Pasadena Children's Training Society	00204	15 / 03	3,666	1.55	5,688
Pasadena Children's Training Society	00204	15 / 04	19,044	1.55	29,548
Pasadena Children's Training Society	00204	15 / 10	6,135	2.00	12,289

(05) Total [ ] Subtotal [X] Page: 7 of 10 3,546,202

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Pasadena Children's Training Society	00204	15 / 12	1,095	2.00	2,193
Pasadena Children's Training Society	00204	15 / 33	170	2.00	341
Pasadena Children's Training Society	00204	15 / 41	10,819	2.00	21,672
Pasadena Children's Training Society	00204	15 / 42	111,078	2.00	222,501
Pasadena Children's Training Society	00204	15 / 52	88,415	2.00	177,105
Pasadena Children's Training Society	00204	15 / 54	4,213	2.00	8,439
Pasadena Children's Training Society	00204	15 / 58	2,713	2.00	5,434
Pasadena Children's Training Society	00204	15 / 61	1,404	3.70	5,198
Pasadena Children's Training Society	00204	15 / 62	20,245	3.70	74,956
PENNY LANE CENTERS	00201	15 / 03	145	1.46	212
PENNY LANE CENTERS	00201	15 / 04	244	1.46	356
PENNY LANE CENTERS	00201	15 / 10	4,692	2.00	9,384
PENNY LANE CENTERS	00201	15 / 12	513	2.00	1,026
PENNY LANE CENTERS	00201	15 / 41	1,590	2.00	3,180
PENNY LANE CENTERS	00201	15 / 42	41,241	2.00	82,482
PENNY LANE CENTERS	00201	15 / 52	54	2.00	108
PENNY LANE CENTERS	00201	15 / 54	76	2.00	152
PENNY LANE CENTERS	00201	15 / 58	22,992	2.00	45,984
PENNY LANE CENTERS	00201	15 / 61	360	4.05	1,458
PENNY LANE CENTERS	00201	15 / 62	4,170	4.05	16,889
Personal Involvement Center	01194	15 / 04	13,440	1.77	23,832
Personal Involvement Center	01194	15 / 10	5,756	2.29	13,177
Personal Involvement Center	01194	15 / 34	5,090	2.29	11,652
Personal Involvement Center	01194	15 / 42	82,450	2.29	188,743
Personal Involvement Center	01194	15 / 62	4,577	4.23	19,366
San Fernando Valley CMHC Inc.	00208	15 / 04	12,622	1.45	18,241
San Fernando Valley CMHC Inc.	00208	15 / 10	14,553	1.87	27,152
San Fernando Valley CMHC Inc.	00208	15 / 42	106,427	1.87	198,564
San Fernando Valley CMHC Inc.	00208	15 / 52	6,091	1.87	11,364
San Fernando Valley CMHC Inc.	00208	15 / 62	3,338	3.45	11,511
San Fernando Valley CMHC Inc.	00208	15 / 77	2,176	2.78	6,040

(05) Total [ ] Subtotal [X] Page: 8 of 10 — 1,208,712

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
San Gabriel Children's Center	00320	10 / 89	2,653	165.62	439,384
San Gabriel Children's Center	00320	15 / 03	120	1.65	198
San Gabriel Children's Center	00320	15 / 12	5,613	2.13	11,960
San Gabriel Children's Center	00320	15 / 41	23,317	2.13	49,768
San Gabriel Children's Center	00320	15 / 54	42,672	2.13	91,079
San Gabriel Children's Center	00320	15 / 61	6,365	3.95	25,111
SHIELDS for Families, Inc.	00558	15 / 04	72	1.09	78
SHIELDS for Families, Inc.	00558	15 / 10	96	1.40	134
SHIELDS for Families, Inc.	00558	15 / 42	1,167	1.40	1,635
South Bay Children's Health Center	00213	10 / 98	1,471	115.14	169,371
South Bay Children's Health Center	00213	15 / 03	1,364	1.77	2,414
South Bay Children's Health Center	00213	15 / 04	97	1.77	172
South Bay Children's Health Center	00213	15 / 10	2,885	2.19	6,318
South Bay Children's Health Center	00213	15 / 12	2,459	2.19	5,385
South Bay Children's Health Center	00213	15 / 33	60	2.19	131
South Bay Children's Health Center	00213	15 / 34	1,735	2.19	3,800
South Bay Children's Health Center	00213	15 / 41	10,449	2.19	22,883
South Bay Children's Health Center	00213	15 / 42	22,553	2.19	49,391
South Bay Children's Health Center	00213	15 / 52	45	2.19	99
South Bay Children's Health Center	00213	15 / 61	1,540	3.88	5,975
South Bay Children's Health Center	00213	15 / 62	8,675	3.88	33,659
Special Service for Groups	00214	15 / 03	2,313	1.40	3,238
Special Service for Groups	00214	15 / 12	2,224	1.59	3,536
Special Service for Groups	00214	15 / 41	4,204	1.59	6,684
Special Service for Groups	00214	15 / 54	1,898	1.59	3,018
Special Service for Groups	00214	15 / 61	576	3.19	1,837
St. John's Hospital and Health Center	00217	15 / 03	3,881	1.89	7,335
St. John's Hospital and Health Center	00217	15 / 12	6,859	2.44	16,736
St. John's Hospital and Health Center	00217	15 / 33	2,100	2.44	5,124
St. John's Hospital and Health Center	00217	15 / 41	27,900	2.44	68,076
St. John's Hospital and Health Center	00217	15 / 61	11,752	4.51	53,002
Starview	00543	10 / 85	316	171.75	54,273
Starview	00543	15 / 04	1,269	1.46	1,853
Starview	00543	15 / 10	723	1.99	1,439
Starview	00543	15 / 41	5,101	1.99	10,151
Starview	00543	15 / 42	16,624	1.99	33,082
Starview	00543	15 / 62	335	3.48	1,166

(05) Total [ ] Subtotal [X] Page 9 of 10 — 1,189,515

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Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2004/2005

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Stirling Academy, Inc.	00216	15 / 03	627	1.78	1,113
Stirling Academy, Inc.	00216	15 / 04	11,621	1.77	20,627
Stirling Academy, Inc.	00216	15 / 10	35,061	2.29	80,341
Stirling Academy, Inc.	00216	15 / 12	2,401	2.29	5,502
Stirling Academy, Inc.	00216	15 / 41	8,799	2.29	20,163
Stirling Academy, Inc.	00216	15 / 42	121,566	2.29	278,563
Stirling Academy, Inc.	00216	15 / 52	897	2.29	2,056
Stirling Academy, Inc.	00216	15 / 61	190	4.24	805
Stirling Academy, Inc.	00216	15 / 62	1,152	4.24	4,879
Verdugo Mental Health	00221	15 / 04	2,234	1.89	4,211
Verdugo Mental Health	00221	15 / 10	12,687	2.44	30,936
Verdugo Mental Health	00221	15 / 34	1,125	2.44	2,743
Verdugo Mental Health	00221	15 / 42	114,057	2.44	278,116
Verdugo Mental Health	00221	15 / 52	24,270	2.44	59,180
Verdugo Mental Health	00221	15 / 62	15,528	4.51	70,047
Vista Del Mar	00196	15 / 03	26,517	1.89	50,117
Vista Del Mar	00196	15 / 12	2,659	2.44	6,488
Vista Del Mar	00196	15 / 33	795	2.44	1,940
Vista Del Mar	00196	15 / 41	34,983	2.44	85,359
Vista Del Mar	00196	15 / 54	14,652	2.44	35,751
Vista Del Mar	00196	15 / 61	16,423	4.51	74,068
Vista Del Mar	00196	10 / 89	4,829	189.33	914,275
Vista Del Mar	00196	10 / 99	3,117	122.75	382,612

(05) Total [X] Subtotal [ ] Page: 10 of 10 — 28,544,988

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant: Los Angeles County

(02) Fiscal Year: 2004/2005

(03) Reimbursable Component: Administrative Costs

[X] Assessment of Individual [ ] Mental Health Treatment

(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) Contract Services	(h) Total
The claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 6. Direct service cost details have been completed on HDS-4 and is based on the cost report method.							
Totals							

(05) Total Direct Costs	[From HDS-4 line (05)]	2,076,865
Indirect Costs		
(06) Indirect Cost Rate	*See attached Auditor-Controller approved Plan Year 2004/2005 ICRP and FY 2004/2005 Cost Report Actuals (Attachment 8 & 9).*	13%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [Line (06) x {line [(04)(d) + line (04)(e)]]	276,601

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant: Los Angeles County

(02) Fiscal Year: 2004/2005

(03) Reimbursable Component: Administrative Costs

[ ] Assessment of Individual [X] Mental Health Treatment

(04) Description of Expenses

(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) Contract Services	(h) Total
Contract Provider's claim is based on the Year End Cost Report submitted to the Department. The DMH Directly Operated claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 6. Direct service cost details have been completed on HDS-4 and is based on the cost report method.							
Totals							

(05) Total Direct Costs	[From HDS-4 line (05)]	28,544,988
Indirect Costs		
(06) Indirect Cost Rate	*See attached Auditor-Controller approved Plan Year 2004/2005 ICRP and FY 2004/2005 Cost Report Actuals (Attachment 8 & 9).*	10%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [Line (06) x {line [(04)(d) + line (04)(e)]}	2,746,638

Revised 09/03

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
FOOTNOTE TO FORM HDS-6's

Reimbursement Component: Administrative Costs

Mental Health Treatment :

$28,544,988 on Form HDS-6 line (05) includes the following components:

	A Total Direct Cost			B Total Indirect Cost
DMH Directly Operated	$ 5,972,437 [a]	@ an indirect rate of	13.3182%	$ 795,421
Private contract providers	22,572,551 [b]	@ an indirect rate of	8.6442%	1,951,217
	$ 28,544,988			$ 2,746,638

= (B / A) 9.6221% is the average indirect rate for Mental Health Treatment rounded to **10%** on line (06).

[a] $ 5,972,437 is the total of the entries with legal entity number 00019 from column (f) of form HDS-4.
[b] $ 22,572,551 is the total of the entries with legal entity numbers other than 00019 from column (f) of form HDS-4.

Assessment of Individual:

$2,076,865 on Form HDS-6 line (05) pertains to DMH Directly Operated clinics' cost only and therefore is applied an indirect rate of 13.3182%, which is rounded to **13%** on line (06).

Attachment 4

Supplemental Cost Report Data For Special Education Program
(FY 2004-05 Cost Report Form MH1912)

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB 90 Chapter 1747 - SERVICES TO HANDICAPPED STUDENTS COST SUMMARY
FY 2004-2005

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

The following procedure has been followed to assure all appropriate revenue offsets have been applied. Total eligible cost of $33,645,092 was identified and all applicable revenues have been offset to identify the remaining balance as the eligible SB90 Chapter 1747 reimbursement.

Gross SB90 Chapter 1747 Reimbursable Program Cost (Includes Administration Cost)	$ 33,645,092	MH1912 - column R
State General Fund From Early and Periodic Screening, Diagnosis and Testing (EPSDT) (Attachment 7b)	(5,504,104)	
Federal Financial Participation (FFP) (Attachment 7a)	(7,921,190)	MH1912 - column J (excluding share of admin cost)
FFP Refund and Adjustment for State Maximum Allowance (SMA) (Attachment 7a)	(9,031)	Included on Form HDS - 3, Line 12
Medi-Cal Third Party Revenues (Attachment 7a)	(5,439)	Included on Form HDS - 3, Line 12
FFP share of admin cost *(Attachment 7a)*	(746,101)	Included in Form HDS - 3, Line 13
EPSDT share of Admin Cost *(Attachment 7b)*	(525,212)	Included in Form HDS - 3, Line 13
FY 2003-2004 adjustment to reflect final FFP Payments (Attachment 7c)	1,173,523	Included in Form HDS - 3, Line 12
FY 2003-2004 adjustment to reflect final EPSDT State General Fund Payments Received (Attachment 7c)	819,344	Included in Form HDS - 3, Line 13
Third Party Revenues & share of admin cost *(Attachment 7d)*	(8,350)	Included in Form HDS - 3, Line 13
Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7e)*	(593,655)	Included in Form HDS - 3, Line 13
Federal Individuals with Disabilities Education Act (IDEA) funds *(Attachment 7f)*	(13,832,574)	Included in Form HDS - 3, Sum of Lines 07 and 13
Net Reimbursable SB 90 Cost	$ 6,494,303	

CALIFORNIA HE[illegible]D HUMAN SERVICES AGENCY
SUPPLEMENTAL [illegible] REPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1612 (07/05)

DEPARTMEN[illegible]NTAL HEALTH
Fiscal Year 2004-2005

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2004-2005	12/29/2005
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
County of Los Angeles	* 00019	15	04	204,150	538,768	742,922	1.88	383,424	192,927	28,774	8,455	153,268	1,011,854	69,772		942,082	1,395,278
County of Los Angeles	00019	60	60	-	6,977	6,977	97.70		-	-	-		681,587	-		681,587	681,587
County of Los Angeles	00019	10	85	824	309	1,133	196.54	161,948	78,004	10,825	3,418	69,700	60,731	-		60,731	222,679
County of Los Angeles	00019	15	10	37,003	79,833	116,936	2.41	89,351	45,144	6,265	1,978	35,964	193,014	-		193,014	282,365
County of Los Angeles	00019	15	34	16,743	5,094	21,837	2.43	40,712	20,426	2,835	895	16,556	12,386	-		12,386	53,098
County of Los Angeles	00019	15	42	801,228	1,214,111	2,015,337	2.41	1,669,099	843,298	117,029	36,987	671,517	3,197,322	-		3,197,322	4,866,421
County of Los Angeles	00019	15	52	7,560	13,118	20,686	2.41	18,231	9,211	1,278	404	7,338	31,671	-		31,671	49,902
County of Los Angeles	00019	15	62	45,463	59,966	105,429	4.56	217,396	104,774	14,540	4,592	93,490	280,576	-		280,576	497,972
Aspen Community Services	00801	15	04	11,052	1,703	12,755	1.56	17,239	8,620	6,551	2,068	(0)	2,658	124		2,532	19,895
Aspen Community Services	00801	15	10	2,734	-	2,734	2.01	5,499	2,750	2,060	689	(0)		-			5,499
Aspen Community Services	00801	15	42	2,341	-	2,341	2.01	4,709	2,354	1,789	565	0		-			4,709
Aspen Community Services	00801	15	52	2,020	406	2,426	3.73	7,529	3,764	2,861	903	0	1,513	71		1,442	9,042
Aspen Community Services	00801	10	86	891	95	986	155.43	138,490	69,245	52,626	16,619	(0)	14,768	691		14,075	153,258
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15	03	571	-	571	1.52	869	434	47	15	373		-			869
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15	04	1,391	-	1,391	1.52	2,117	1,058	114	38	906		-			2,117
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15	10	813	266	1,079	2.00	1,623	811	87	29	696	531	25		506	2,154
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15	12	118	-	118	2.00	236	118	13	4	102		-			236
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15	41	1,265	289	1,554	2.00	2,525	1,263	136	43	1,083	577	27		550	3,102
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15	42	5,726	2,408	8,134	2.00	11,430	5,715	616	195	4,904	4,807	225		4,582	16,237
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15	61	309	-	309	3.69	1,139	569	61	19	489		-			1,139
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	00173	15	62	1,702	103	1,805	3.59	6,274	3,137	338	107	2,692	380	18		362	6,654
Cedars-Sinai Medical Center	00178	15	04	1,880	3,868	5,748	1.71	3,215	1,607	208	66	1,335	6,614	309		6,305	9,829
Cedars-Sinai Medical Center	00178	15	10	360	1,970	2,330	2.19	788	394	51	16	327	4,314	202		4,112	5,102
Cedars-Sinai Medical Center	00178	15	12	-	30	30	2.19		-	-	-		66	3		63	66
Cedars-Sinai Medical Center	00178	15	34	-	435	435	2.19		-	-	-		953	45		908	953
Cedars-Sinai Medical Center	00178	15	41	-	1,695	1,695	2.19		-	-	-		3,712	174		3,538	3,712
Cedars-Sinai Medical Center	00178	15	42	7,785	18,314	26,099	2.19	17,049	8,525	1,094	345	7,085	40,108	1,876		38,232	57,157
Cedars-Sinai Medical Center	00178	15	52	540	1,710	2,250	2.19	1,183	591	76	24	492	3,745	175		3,570	4,928
Cedars-Sinai Medical Center	00178	15	54	-	100	100	2.19		-	-	-		219	10		209	219
Cedars-Sinai Medical Center	00178	15	61	-	280	280	4.07		-	-	-		1,140	53		1,087	1,140
Cedars-Sinai Medical Center	00178	15	62	965	2,675	3,640	4.07	3,928	1,964	252	80	1,633	10,887	509		10,378	14,815
Child & Family Guidance Center	00207	15	03	62,652	9,618	72,270	1.85	115,654	58,593	18,528	5,661	32,712	17,755	789		16,966	133,409
Child & Family Guidance Center	00207	15	12	51,535	38,366	89,901	2.38	122,663	62,308	19,794	6,251	34,310	91,319	4,007		87,312	213,982
Child & Family Guidance Center	00207	15	35	2,078	1,928	4,006	2.37	4,934	2,468	766	242	1,455	4,577	201		4,376	9,511
Child & Family Guidance Center	00207	15	41	695,956	230,558	926,514	2.38	1,655,557	848,698	272,881	86,173	447,805	548,451	23,834		524,617	2,204,008
Child & Family Guidance Center	00207	15	54	33,202	24,041	57,243	2.38	78,866	40,738	13,223	4,176	20,732	57,106	2,509		54,597	135,972
Child & Family Guidance Center	00207	15	61	70,283	41,759	112,042	4.40	309,020	157,339	50,144	15,835	85,701	183,605	8,054		175,551	492,625
Child & Family Center	00210	15	03	28,217	59,870	88,087	1.69	48,500	24,782	2,620	827	20,261	99,384	4,395		94,989	147,884
Child & Family Center	00210	15	12	23,875	66,437	90,312	2.10	50,138	25,606	2,674	845	21,013	139,518	6,201		133,317	189,656
Child & Family Center	00210	15	33	960	1,120	2,080	2.10	2,016	1,118	243	77	578	2,352	103		2,249	4,368
Child & Family Center	00210	15	41	157,615	361,149	518,764	2.10	288,992	148,220	16,369	5,169	119,235	800,413	35,572		764,841	1,089,405
Child & Family Center	00210	15	54	18,782	55,695	74,477	2.10	39,483	20,872	3,190	1,010	14,302	116,939	5,202		111,737	156,402
Child & Family Center	00210	15	61	11,774	30,035	41,809	3.80	42,386	21,785	2,470	780	17,352	108,126	4,798		103,328	150,512
ChildNet Youth & Family svcs	00783	15	03	264	-	264	1.64	434	217	61	19	137		-			434
ChildNet Youth & Family svcs	00783	15	04	1,279	-	1,279	1.64	2,102	1,051	296	94	661		-			2,102
ChildNet Youth & Family svcs	00783	15	10	2,115	-	2,115	2.12	4,489	2,244	633	200	1,412		-			4,489
ChildNet Youth & Family svcs	00783	15	12	466	-	466	2.12	989	494	139	44	311		-			989
ChildNet Youth & Family svcs	00783	15	41	3,357	-	3,357	2.12	7,124	3,562	1,004	317	2,240		-			7,124
ChildNet Youth & Family svcs	00783	15	42	19,662	-	19,662	2.12	41,727	20,864	5,882	1,858	13,124		-			41,727
ChildNet Youth & Family svcs	00783	15	51	154	-	154	3.92	604	302	85	27	190		-			604
ChildNet Youth & Family svcs	00783	15	62	1,009	-	1,009	3.92	3,958	1,979	558	176	1,245		-			3,958
ChildNet Youth & Family svcs	00783	10	98	27	-	27	106.78	2,883	1,441	406	128	907		-			2,883
Childrens Hospital of Los Angeles	00179	15	04	11,433	-	11,433	1.77	20,238	10,118	1,404	443	8,270		-			20,238
Childrens Hospital of Los Angeles	00179	15	10	4,595	-	4,595	2.28	10,477	5,238	727	230	4,282		-			10,477
Childrens Hospital of Los Angeles	00179	15	34	3,700	-	3,700	2.28	8,436	4,218	585	185	3,448		-			8,436
Childrens Hospital of Los Angeles	00179	15	42	51,539	-	51,539	2.28	117,509	58,754	8,154	2,575	48,026		-			117,509
Childrens Hospital of Los Angeles	00179	15	52	6,881	-	6,881	2.28	15,843	7,922	1,085	343	6,393		-			15,843
Childrens Hospital of Los Angeles	00179	15	62	6,063	-	6,063	4.25	25,773	12,887	1,768	565	10,533		-			25,773
Children's Institute, Inc.	00591	15	04	26	361	387	1.83	48	24	5	2	18	662	31		631	710
Children's Institute, Inc.	00591	15	10	212	1,088	1,300	2.37	502	251	51	16	184	2,577	121		2,456	3,079
Children's Institute, Inc.	00591	15	42	1,198	5,247	6,445	2.37	2,832	1,416	286	91	1,037	12,426	581		11,845	15,258
Children's Institute, Inc.	00591	15	52	25	196	221	2.37	59	30	6	2	22	464	22		442	525

CALIFORNIA HE[illegible] D HUMAN SERVICES AGENCY
SUPPLEMENTAL [illegible] EPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1912 (07/05)

DEPARTME[illegible] NTAL HEALTH
Fiscal Year 2004-2005

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2004-2005	12/29/2005
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
Children's Institute, Inc.	00591	15	82	75	80	155	4.38	$ 328	164	33	11	$ 120	$ 350	16		$ 334	$ 678
Amanecer Community Counseling Service	00180	15	03	2,322	406	2,728	1.43	$ 3,323	1,661	508	160	$ 993	$ 581	27		$ 554	$ 3,904
Amanecer Community Counseling Service	00180	15	04	6,880	2,868	9,748	1.43	$ 9,847	4,923	1,505	475	$ 2,943	$ 4,105	192		$ 3,913	$ 13,952
Amanecer Community Counseling Service	00180	15	10	3,897	684	4,581	1.85	$ 7,201	3,600	1,101	348	$ 2,153	$ 1,264	58		$ 1,205	$ 8,465
Amanecer Community Counseling Service	00180	15	12	1,178	190	1,368	1.85	$ 2,177	1,088	333	105	$ 651	$ 351	16		$ 335	$ 2,528
Amanecer Community Counseling Service	00180	15	33	-	570	570	1.85	$	-	-	-	$	$ 1,053	49		$ 1,004	$ 1,053
Amanecer Community Counseling Service	00180	15	41	8,095	654	8,749	1.85	$ 11,202	5,601	1,721	544	$ 3,388	$ 1,208	57		$ 1,151	$ 12,470
Amanecer Community Counseling Service	00180	15	42	15,631	3,376	19,007	1.85	$ 28,882	14,441	4,414	1,394	$ 8,633	$ 6,238	292		$ 5,946	$ 35,120
Amanecer Community Counseling Service	00180	15	52	5,281	3,704	8,985	1.85	$ 9,758	4,879	1,491	471	$ 2,917	$ 6,844	320		$ 6,524	$ 16,602
Amanecer Community Counseling Service	00180	15	54	2,212	841	3,053	1.85	$ 4,087	2,044	625	197	$ 1,221	$ 1,554	73		$ 1,481	$ 5,641
Amanecer Community Counseling Service	00180	15	61	460	75	535	3.41	$ 1,571	785	240	76	$ 470	$ 256	12		$ 244	$ 1,827
Amanecer Community Counseling Service	00180	15	62	2,010	150	2,160	3.42	$ 6,865	3,432	1,049	331	$ 2,052	$ 512	24		$ 488	$ 7,377
Community Family Guidance Center	00181	15	03	1,545	1,550	3,095	1.31	$ 2,020	1,010	342	78	$ 692	$ 2,026	95		$ 1,931	$ 4,046
Community Family Guidance Center	00181	15	04	345	2,375	2,720	1.31	$ 451	228	54	17	$ 154	$ 3,105	145		$ 2,960	$ 3,556
Community Family Guidance Center	00181	15	10	2,890	20,085	22,975	1.66	$ 4,798	2,399	676	181	$ 1,843	$ 33,345	1,560		$ 31,785	$ 38,143
Community Family Guidance Center	00181	15	12	3,887	4,376	8,262	1.66	$ 6,455	3,227	773	244	$ 2,210	$ 7,263	340		$ 6,923	$ 13,718
Community Family Guidance Center	00181	15	41	16,632	15,820	32,452	1.69	$ 28,072	14,036	3,382	1,062	$ 9,612	$ 26,702	1,249		$ 25,453	$ 54,774
Community Family Guidance Center	00181	15	42	9,935	74,605	84,540	1.69	$ 16,769	8,384	2,008	634	$ 5,742	$ 125,922	5,891		$ 120,031	$ 142,691
Community Family Guidance Center	00181	15	52	160	-	160	1.69	$ 270	135	32	10	$ 92	$	-		$	$ 270
Community Family Guidance Center	00181	15	54	27	-	27	1.69	$ 46	23	5	2	$ 16	$	-		$	$ 46
Community Family Guidance Center	00181	15	61	1,200	855	2,055	3.12	$ 3,744	1,872	448	142	$ 1,282	$ 2,667	125		$ 2,542	$ 6,411
Community Family Guidance Center	00181	15	62	1,205	3,230	4,435	3.12	$ 3,759	1,880	450	142	$ 1,287	$ 10,077	471		$ 9,606	$ 13,836
The Devereux Foundation	00472	10	98	782	-	782	97.98	$ 76,623	38,312	5,317	1,679	$ 31,316	$	-		$	$ 76,623
The Devereux Foundation	00472	15	58	26,725	-	26,725	1.54	$ 41,182	20,591	2,858	902	$ 16,831	$	-		$	$ 41,182
The Devereux Foundation	00472	15	62	811	-	811	2.22	$ 1,797	899	125	39	$ 734	$	-		$	$ 1,797
Didi Hirsch Psychiatric Service	00183	15	04	1,718	6,977	8,695	1.68	$ 2,878	1,559	208	85	$ 1,054	$ 11,722	548		$ 11,174	$ 14,600
Didi Hirsch Psychiatric Service	00183	15	10	3,940	24,499	28,439	2.21	$ 8,695	4,643	536	170	$ 3,344	$ 54,066	2,528		$ 51,537	$ 62,761
Didi Hirsch Psychiatric Service	00183	15	34	145	6,557	6,702	2.21	$ 320	201	72	23	$ 24	$ 14,470	677		$ 13,793	$ 14,790
Didi Hirsch Psychiatric Service	00183	15	42	27,535	131,260	158,795	2.21	$ 60,719	32,632	4,124	1,302	$ 22,660	$ 289,449	13,540		$ 275,909	$ 350,168
Didi Hirsch Psychiatric Service	00183	15	52	929	8,236	9,165	2.21	$ 2,050	1,122	174	56	$ 699	$ 18,178	850		$ 17,328	$ 20,228
Didi Hirsch Psychiatric Service	00183	15	62	2,077	7,776	9,853	4.03	$ 8,371	4,445	475	150	$ 3,301	$ 31,340	1,466		$ 29,874	$ 39,711
Dubnoff Center for Child Dev.	00184	15	04	3,423	11,840	15,263	1.70	$ 5,838	2,918	390	138	$ 2,383	$ 20,167	944		$ 19,243	$ 26,005
Dubnoff Center for Child Dev.	00184	15	10	487	871	1,358	2.18	$ 1,063	531	73	23	$ 436	$ 1,901	89		$ 1,812	$ 2,964
Dubnoff Center for Child Dev.	00184	15	34	2,273	180	2,453	2.18	$ 4,954	2,477	339	107	$ 2,031	$ 392	18		$ 374	$ 5,346
Dubnoff Center for Child Dev.	00184	15	42	58,759	58,038	116,797	2.19	$ 128,481	64,241	8,788	2,775	$ 52,677	$ 126,905	5,937		$ 120,968	$ 255,386
Dubnoff Center for Child Dev.	00184	15	52	2,671	3,913	6,584	2.19	$ 5,849	2,924	400	126	$ 2,398	$ 8,568	401		$ 8,167	$ 14,417
Dubnoff Center for Child Dev.	00184	15	61	1,740	250	1,990	3.99	$ 6,946	3,473	475	150	$ 2,848	$ 998	47		$ 951	$ 7,944
Dubnoff Center for Child Dev.	00184	15	62	7,036	14,372	21,408	4.07	$ 28,646	14,323	1,959	619	$ 11,745	$ 58,513	2,737		$ 55,776	$ 87,159
D'Veal Family and Youth Services	00778	10	82	51	-	51	69.24	$ 3,531	1,766	212	67	$ 1,486	$	-		$	$ 3,531
D'Veal Family and Youth Services	00778	15	04	1,360	-	1,360	1.30	$ 1,768	884	106	34	$ 744	$	-		$	$ 1,768
D'Veal Family and Youth Services	00778	15	10	430	103	533	1.73	$ 744	372	45	14	$ 313	$ 178	8		$ 170	$ 922
D'Veal Family and Youth Services	00778	15	42	2,787	-	2,787	1.73	$ 4,822	2,411	290	92	$ 2,029	$	-		$	$ 4,822
D'Veal Family and Youth Services	00778	15	62	512	-	512	3.28	$ 1,679	840	101	32	$ 707	$	-		$	$ 1,679
El Centro de Amistad, Inc.	00185	15	04	557	-	557	1.77	$ 986	493	171	54	$ 269	$	-		$	$ 986
El Centro de Amistad, Inc.	00185	15	10	786	-	786	2.38	$ 1,872	936	334	102	$ 509	$	-		$	$ 1,872
El Centro de Amistad, Inc.	00185	15	42	3,416	-	3,416	2.38	$ 8,137	4,069	1,409	445	$ 2,215	$	-		$	$ 8,137
El Centro de Amistad, Inc.	00185	15	62	330	-	330	4.29	$ 1,415	708	245	77	$ 385	$	-		$	$ 1,415
Enki Health and Research Systems	00188	10	65	665	11	676	121.99	$ 81,117	42,553	14,403	4,548	$ 19,613	$ 1,342	63		$ 1,279	$ 82,459
Enki Health and Research Systems	00188	15	04	87,835	13,657	101,492	1.09	$ 95,740	48,147	15,534	4,905	$ 27,154	$ 14,886	696		$ 14,190	$ 110,626
Enki Health and Research Systems	00188	15	10	49,442	4,051	53,493	1.80	$ 88,996	44,754	14,438	4,560	$ 25,244	$ 7,292	341		$ 6,951	$ 96,288
Enki Health and Research Systems	00188	15	34	63	-	63	1.80	$ 113	57	18	6	$ 32	$	-		$	$ 113
Enki Health and Research Systems	00188	15	42	191,055	30,217	221,272	1.80	$ 343,889	173,723	55,947	17,794	$ 96,036	$ 54,391	2,544		$ 51,847	$ 398,280
Enki Health and Research Systems	00188	15	52	5,178	4,190	9,368	1.80	$ 9,320	4,660	1,493	472	$ 2,695	$ 7,542	353		$ 7,189	$ 16,862
Enki Health and Research Systems	00188	15	62	73,722	7,928	81,650	3.38	$ 249,180	125,807	40,639	12,833	$ 70,101	$ 26,797	1,254		$ 25,543	$ 275,977
Foothill Family Service	00724	15	04	-	1,738	1,738	1.50	$	-	-	-	$	$ 2,598	122		$ 2,476	$ 2,598
Foothill Family Service	00724	15	10	-	1,606	1,606	2.21	$	-	-	-	$	$ 3,548	166		$ 3,382	$ 3,548
Foothill Family Service	00724	15	12	-	428	428	2.21	$	-	-	-	$	$ 946	44		$ 902	$ 946
Foothill Family Service	00724	15	34	-	990	990	2.21	$	-	-	-	$	$ 2,187	102		$ 2,085	$ 2,187
Foothill Family Service	00724	15	41	-	3,917	3,917	2.21	$	-	-	-	$	$ 8,654	405		$ 8,249	$ 8,654
Foothill Family Service	00724	15	42	-	16,750	16,750	2.21	$	-	-	-	$	$ 37,006	1,731		$ 35,275	$ 37,006
Foothill Family Service	00724	15	61	-	253	253	3.93	$	-	-	-	$	$ 993	46		$ 947	$ 993
Foothill Family Service	00724	15	62	-	1,645	1,645	3.93	$	-	-	-	$	$ 6,458	302		$ 6,156	$ 6,458
Gateways Hospital	00190	15	04	1,009	1,154	2,163	1.10	$ 1,110	555	73	23	$ 460	$ 1,269	59		$ 1,210	$ 2,379
Gateways Hospital	00190	15	10	167	1,005	1,172	1.59	$ 266	133	17	5	$ 110	$ 1,598	75		$ 1,523	$ 1,864
Gateways Hospital	00190	15	42	2,322	3,897	6,219	1.59	$ 3,692	1,846	241	78	$ 1,528	$ 6,196	290		$ 5,906	$ 9,888
Gateways Hospital	00190	15	52	-	35	35	1.59	$	-	-	-	$	$ 56	3		$ 53	$ 56
Gateways Hospital	00190	15	62	430	775	1,205	3.00	$ 1,290	645	84	27	$ 534	$ 2,325	109		$ 2,216	$ 3,615
Gateways Hospital	00190	15	03	428	-	428	1.10	$ 471	236	31	10	$ 195	$	-		$	$ 471
Gateways Hospital	00190	15	12	225	-	225	1.59	$ 358	179	23	7	$ 148	$	-		$	$ 358
Gateways Hospital	00190	15	41	941	225	1,166	1.59	$ 1,496	748	98	31	$ 619	$ 358	17		$ 341	$ 1,854

CALIFORNIA HE[…]D HUMAN SERVICES AGENCY
SUPPLEMENTAL […]EPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1912 (07/05)

DEPARTME[…]NTAL HEALTH
Fiscal Year 2004-2005

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2004-2005	12/29/2005
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
Gateways Hospital	00180	15	81	235	120	355	3.00	705	353	48	18	292	380	17		343	1,065
The Guidance Center	00191	15	04	9,701	5,980	15,681	1.89	18,126	8,063	2,205	696	5,182	9,941	485		9,478	28,067
The Guidance Center	00191	15	10	26,760	22,647	49,407	2.00	53,545	26,773	7,321	2,312	17,139	45,318	2,120		43,198	98,861
The Guidance Center	00191	15	34	1,322	196	1,518	2.00	2,649	1,325	392	114	848	393	18		375	3,042
The Guidance Center	00191	15	42	74,690	69,302	143,992	2.00	149,679	74,839	20,485	6,462	47,913	138,881	6,497		132,384	288,560
The Guidance Center	00191	15	52	10,937	8,324	19,261	2.00	21,918	10,959	2,997	948	7,016	16,681	780		15,901	38,599
The Guidance Center	00191	15	82	8,555	7,529	16,084	3.39	28,969	14,484	3,981	1,251	9,273	25,485	1,183		24,302	54,484
Hamburger Home, Inc.	00174	10	98	204	-	204	118.13	24,099	12,049	2,881	845	8,114		-			24,099
Hamburger Home, Inc.	00174	10	99	53	-	53	118.13	6,261	3,130	777	245	2,108		-			6,261
Hamburger Home, Inc.	00174	15	04	2,390	-	2,390	1.82	4,347	2,174	540	170	1,463		-			4,347
Hamburger Home, Inc.	00174	15	10	4,370	-	4,370	2.35	10,262	5,131	1,274	402	3,455		-			10,262
Hamburger Home, Inc.	00174	15	42	38,088	-	38,088	2.35	89,434	44,717	11,100	3,506	30,112		-			89,434
Hamburger Home, Inc.	00174	15	52	10	-	10	2.35	23	12	8	1	7		-			23
Hamburger Home, Inc.	00174	15	58	680	-	680	2.36	1,597	798	198	63	538		-			1,597
Hamburger Home, Inc.	00174	15	61	422	-	422	4.34	1,832	916	227	72	617		-			1,832
Hamburger Home, Inc.	00174	15	62	5,923	-	5,923	4.34	25,708	12,854	3,191	1,008	8,656		-			25,708
Hamburger Home, Inc.	00174	15	77	210	-	210	3.49	734	367	91	29	247		-			734
Hathaway Children & Family Services	00192	10	99	34	18	52	92.81	3,158	1,448	219	68	1,422	1,671	78		1,593	4,827
Hathaway Children & Family Services	00192	15	03	762	113	875	1.43	1,090	503	78	25	484	162	8		154	1,252
Hathaway Children & Family Services	00192	15	04	-	5,490	5,490	1.43		-	-	-		7,851	367		7,484	7,851
Hathaway Children & Family Services	00192	15	10	-	55,171	55,171	1.82		-	-	-		100,411	4,697		95,714	100,411
Hathaway Children & Family Services	00192	15	12	2,441	1,204	3,645	1.82	4,443	2,123	358	112	1,852	2,191	102		2,089	6,634
Hathaway Children & Family Services	00192	15	33	43	77	120	1.82	78	37	6	2	34	140	7		133	218
Hathaway Children & Family Services	00192	15	34	-	650	650	1.82		-	-	-		1,183	55		1,128	1,183
Hathaway Children & Family Services	00192	15	41	14,067	4,646	18,713	1.82	25,802	12,415	2,289	723	10,175	8,458	398		8,060	34,058
Hathaway Children & Family Services	00192	15	42	-	177,978	177,978	1.82		-	-	-		323,916	15,153		308,763	323,916
Hathaway Children & Family Services	00192	15	52	-	2,414	2,414	1.82		-	-	-		4,393	206		4,187	4,393
Hathaway Children & Family Services	00192	15	54	630	487	1,117	1.82	1,147	609	172	54	313	886	41		845	2,033
Hathaway Children & Family Services	00192	15	61	843	313	1,156	3.40	2,866	1,443	360	114	949	1,064	50		1,014	3,930
Hathaway Children & Family Services	00192	15	62	-	4,849	4,849	3.40		-	-	-		16,487	771		15,716	16,487
The Help Group Child and Family Center	00198	10	92	1	-	1	72.18	72	36	1	0	35		-			72
The Help Group Child and Family Center	00198	10	98	17	-	17	113.87	1,938	968	18	6	947		-			1,938
The Help Group Child and Family Center	00198	15	03	1,380	1,205	2,585	1.75	2,415	1,208	20	6	1,181	2,109	99		2,010	4,524
The Help Group Child and Family Center	00198	15	04	9,586	9,825	19,411	1.75	16,776	8,388	142	45	8,202	17,194	804		16,390	33,970
The Help Group Child and Family Center	00198	15	10	17,317	82,118	99,435	2.25	38,483	19,741	330	105	19,303	187,229	8,758		178,471	226,712
The Help Group Child and Family Center	00198	15	12	11,984	39,907	51,891	2.28	27,324	13,662	231	73	13,359	90,988	4,256		86,732	118,312
The Help Group Child and Family Center	00198	15	41	43,082	115,148	158,230	2.28	98,227	49,113	829	262	48,022	262,537	12,281		250,256	360,764
The Help Group Child and Family Center	00198	15	42	91,886	489,605	581,491	2.28	209,044	104,522	1,766	557	102,199	1,071,155	50,108		1,021,047	1,280,199
The Help Group Child and Family Center	00198	15	52	394	148	542	2.28	898	449	8	2	439	337	16		321	1,235
The Help Group Child and Family Center	00198	15	54	242	228	470	2.28	552	276	5	1	270	520	24		496	1,072
The Help Group Child and Family Center	00198	15	58	13,450	4,905	18,355	2.28	30,668	15,333	259	82	14,992	11,183	523		10,660	41,849
The Help Group Child and Family Center	00198	15	61	3,800	6,310	10,110	4.22	16,036	8,018	135	43	7,840	26,628	1,246		25,382	42,664
The Help Group Child and Family Center	00198	15	62	5,527	25,167	30,694	4.22	23,324	11,662	197	62	11,403	106,205	4,968		101,237	129,529
Hillsides	00321	10	98	5	4	9	85.93	430	212	183	52	3	344	16		328	774
Hillsides	00321	15	04	20,250	322	20,572	1.26	25,920	12,788	43	14	13,075	412	19		393	26,332
Hillsides	00321	15	10	100,852	1,024	101,876	1.66	169,431	85,590	819	198	85,026	1,721	81		1,640	171,152
Hillsides	00321	15	34	12,337	225	12,562	1.66	20,726	10,225	0	0	10,501	379	18		361	21,105
Hillsides	00321	15	41	1,000	1,040	2,040	1.66	1,680	829	-	-	851	1,747	82		1,665	3,427
Hillsides	00321	15	42	970,831	11,429	982,261	1.66	1,630,997	804,885	1,001	318	825,014	19,202	898		18,304	1,650,199
Hillsides	00321	15	52	12,758	1,635	14,393	1.66	21,434	10,575	-	-	10,859	2,747	129		2,618	24,181
Hillsides	00321	15	54	240	518	758	1.66	403	199	-	-	204	870	41		829	1,273
Hillsides	00321	15	58	128,865	1,474	130,339	1.66	216,492	108,808	-	-	109,684	2,477	116		2,361	218,969
Hillsides	00321	15	61	353	202	555	3.11	1,096	542	-	-	558	628	29		599	1,726
Hillsides	00321	15	62	5,852	9	5,861	3.11	18,199	8,978	-	-	9,221	28	1		27	18,227
The Almansor Center	00171	15	04	6,956	2,878	9,834	1.60	11,151	5,575	1,456	458	3,662	4,614	216		4,398	15,765
The Almansor Center	00171	15	10	7,558	3,396	10,954	2.07	15,642	7,821	2,040	644	5,136	7,028	329		6,699	22,670
The Almansor Center	00171	15	12	1,451	1,348	2,799	2.07	3,003	1,501	392	124	986	2,790	131		2,659	5,793
The Almansor Center	00171	15	41	5,148	2,741	7,889	2.07	10,654	5,327	1,390	439	3,498	5,673	265		5,408	16,327
The Almansor Center	00171	15	42	54,758	41,308	96,066	2.07	113,324	56,662	14,783	4,668	37,211	85,489	3,999		81,490	198,813
The Almansor Center	00171	15	62	8,618	3,227	11,845	2.07	17,835	8,918	2,327	735	5,856	6,678	312		6,366	24,513
The Almansor Center	00171	15	64	388	572	960	2.07	803	401	105	33	264	1,184	55		1,129	1,987
The Almansor Center	00171	15	81	425	585	1,010	3.83	1,626	813	212	67	534	2,238	105		2,133	3,864
The Almansor Center	00171	15	82	4,851	4,645	9,496	3.63	17,409	8,704	2,271	717	5,717	18,916	885		18,031	36,325
Intercommunity Child Guidance Center	00195	15	03	-	2,889	2,889	1.52		-	-	-		4,391	205		4,186	4,391
Intercommunity Child Guidance Center	00195	15	04	3,176	4,218	7,394	1.52	4,828	2,414	275	87	2,053	6,411	300		6,111	11,239
Intercommunity Child Guidance Center	00195	15	10	4,508	12,129	16,637	1.52	6,852	3,426	380	120	2,913	18,436	862		17,574	25,288
Intercommunity Child Guidance Center	00195	15	12	-	3,258	3,258	1.52		-	-	-		4,952	232		4,720	4,952
Intercommunity Child Guidance Center	00195	15	33	195	-	195	1.52	296	148	17	5	126		-			296
Intercommunity Child Guidance Center	00195	15	34	-	450	450	1.52		-	-	-		684	32		652	684
Intercommunity Child Guidance Center	00195	15	41	-	18,139	18,139	1.52		-	-	-		27,571	1,290		26,281	27,571

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MH1912

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2004-2005	12/29/2005
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
Intercommunity Child Guidance Center	00195	15	42	29,757	80,917	110,674	1.82	45,231	22,615	2,578	813	19,227	122,994	5,754		117,240	158,225
Intercommunity Child Guidance Center	00195	15	52	-	853	853	1.52		-	-	-		1,297	61		1,236	1,297
Intercommunity Child Guidance Center	00195	15	54	1,489	-	1,489	1.52	2,278	1,139	130	41	968		-			2,278
Intercommunity Child Guidance Center	00195	15	61	-	1,425	1,425	3.23		-	-	-		4,603	215		4,388	4,603
Intercommunity Child Guidance Center	00195	15	62	3,273	5,181	8,454	3.25	10,572	5,286	602	190	4,494	15,735	783		15,952	27,307
Kids First Foundation DBA Mid Valley Youth Center	01201	15	04	178	-	178	1.82	320	160	28	8	125		-			320
Kids First Foundation DBA Mid Valley Youth Center	01201	15	10	81	-	81	2.35	190	95	18	8	74		-			190
Kids First Foundation DBA Mid Valley Youth Center	01201	15	42	9,290	-	9,290	2.35	21,838	10,919	1,795	567	8,557		-			21,838
Kids First Foundation DBA Mid Valley Youth Center	01201	15	62	845	-	845	2.35	1,986	993	163	52	778		-			1,986
LAUSD 97th St. Mental Health	00315	15	03	5	-	5	1.71	9	4	1	0	3		-			9
LAUSD 97th St. Mental Health	00315	15	04	91	-	91	1.71	156	78	18	8	54		-			156
LAUSD 97th St. Mental Health	00315	15	10	193	-	193	2.20	425	212	60	16	147		-			425
LAUSD 97th St. Mental Health	00315	15	12	425	-	425	2.20	935	468	110	35	323		-			935
LAUSD 97th St. Mental Health	00315	15	34	270	-	270	2.20	594	297	70	22	205		-			594
LAUSD 97th St. Mental Health	00315	15	41	1,185	95	1,280	2.20	2,583	1,292	302	95	884	209	10		199	2,772
LAUSD 97th St. Mental Health	00315	15	42	1,130	-	1,130	2.20	2,486	1,243	263	97	858		-			2,486
LAUSD 97th St. Mental Health	00315	15	54	90	-	90	2.20	198	99	23	7	68		-			198
LAUSD 97th St. Mental Health	00315	15	61	210	30	240	4.09	859	429	101	32	298	123	8		117	982
LAUSD 97th St. Mental Health	00315	15	62	120	-	120	4.09	491	245	58	18	170		-			491
Los Angeles Child Guidance Clinic	00199	15	03	9,595	1,033	10,628	1.71	16,418	8,228	2,140	678	5,377	1,768	83		1,685	18,186
Los Angeles Child Guidance Clinic	00199	15	04	49,957	9,323	59,280	1.71	85,447	42,782	11,092	3,503	28,090	15,953	748		15,207	101,400
Los Angeles Child Guidance Clinic	00199	15	10	19,869	1,841	21,710	2.21	43,891	21,976	5,708	1,802	14,408	4,067	190		3,877	47,958
Los Angeles Child Guidance Clinic	00199	15	12	3,856	184	4,040	2.21	8,518	4,265	1,134	355	2,757	406	19		387	8,924
Los Angeles Child Guidance Clinic	00199	15	33	315	-	315	2.21	696	348	90	28	230		-			696
Los Angeles Child Guidance Clinic	00199	15	34	-	3,735	3,735	2.21		-	-	-		8,251	386		7,865	8,251
Los Angeles Child Guidance Clinic	00199	15	41	28,823	4,551	33,374	2.21	63,671	31,881	8,262	2,608	20,939	10,053	470		9,583	73,724
Los Angeles Child Guidance Clinic	00199	15	42	165,152	31,010	196,162	2.21	364,827	182,610	47,570	15,022	119,425	68,502	3,204		65,298	433,329
Los Angeles Child Guidance Clinic	00199	15	52	41,234	9,140	50,374	2.21	91,088	45,684	12,097	3,820	29,287	20,191	945		19,246	111,279
Los Angeles Child Guidance Clinic	00199	15	54	4,867	414	5,281	2.21	10,751	5,376	1,391	439	3,545	915	43		872	11,666
Los Angeles Child Guidance Clinic	00199	15	61	4,388	435	4,823	4.05	17,917	9,050	2,402	759	5,706	1,776	83		1,693	19,693
Los Angeles Child Guidance Clinic	00199	15	62	33,705	3,667	37,372	4.08	137,621	69,049	18,026	5,692	44,854	14,973	700		14,273	152,594
Olive Crest Treatment Centers	00518	15	04	2,005	-	2,005	1.83	3,660	1,830	843	266	721		-			3,660
Olive Crest Treatment Centers	00518	15	42	2,416	-	2,416	2.36	5,693	2,848	1,312	414	1,121		-			5,693
Olive Crest Treatment Centers	00518	15	52	1,271	-	1,271	2.36	2,995	1,497	690	218	590		-			2,995
Olive Crest Treatment Centers	00518	15	62	800	-	800	3.03	2,424	1,212	556	178	477		-			2,424
Olive Crest Treatment Centers	00518	10	98	124	-	124	82.50	10,230	5,115	2,357	744	2,014		-			10,230
Pacific Clinics	00203	10	90	330	186	516	128.19	42,833	21,317	2,523	733	18,260	24,030	1,124		22,906	66,863
Pacific Clinics	00203	15	03	69,020	24,874	93,894	1.29	88,945	45,200	5,872	1,854	36,018	32,055	1,500		30,555	121,000
Pacific Clinics	00203	15	12	65,498	30,447	95,945	1.66	108,852	55,259	7,105	2,244	44,245	50,600	2,367		48,233	159,452
Pacific Clinics	00203	15	33	120	-	120	1.66	199	99	11	3	85		-			199
Pacific Clinics	00203	15	41	812,917	245,069	1,057,986	1.66	1,350,994	683,034	84,289	26,802	557,119	407,282	19,052		388,230	1,758,276
Pacific Clinics	00203	15	54	78,058	21,024	99,082	1.66	129,725	66,109	8,926	2,787	52,002	34,940	1,634		33,306	164,665
Pacific Clinics	00203	15	61	52,334	14,179	66,513	3.08	181,050	82,378	11,390	3,597	63,684	43,634	2,041		41,593	204,684
Pasadena Children's Training Society	00204	15	03	3,488	198	3,686	1.55	5,381	2,690	753	238	1,700	307	14		293	5,688
Pasadena Children's Training Society	00204	15	04	605	18,439	19,044	1.55	939	469	131	41	297	28,610	1,338		27,272	29,549
Pasadena Children's Training Society	00204	15	10	40	6,095	6,135	2.00	80	40	11	4	25	12,209	571		11,638	12,289
Pasadena Children's Training Society	00204	15	12	384	711	1,095	2.00	769	385	108	34	243	1,424	67		1,357	2,193
Pasadena Children's Training Society	00204	15	33	-	170	170	2.00		-	-	-		341	16		325	341
Pasadena Children's Training Society	00204	15	41	2,671	8,148	10,819	2.00	5,350	2,675	749	236	1,690	16,321	763		15,558	21,671
Pasadena Children's Training Society	00204	15	42	377	110,701	111,078	2.00	755	378	106	33	238	221,746	10,373		211,373	222,501
Pasadena Children's Training Society	00204	15	52	548	87,867	88,415	2.00	1,098	549	154	49	347	176,007	8,233		167,774	177,105
Pasadena Children's Training Society	00204	15	54	820	3,393	4,213	2.00	1,643	821	230	73	519	6,797	318		6,479	8,440
Pasadena Children's Training Society	00204	15	58	319	2,394	2,713	2.00	639	319	89	28	202	4,795	224		4,571	5,434
Pasadena Children's Training Society	00204	15	61	268	1,136	1,404	3.70	992	496	139	44	313	4,206	197		4,009	5,198
Pasadena Children's Training Society	00204	15	62	145	20,100	20,245	3.70	537	268	75	24	170	74,420	3,481		70,939	74,957
PENNY LANE CENTERS	00201	15	03	145	-	145	1.46	212	106	45	14	47		-			212
PENNY LANE CENTERS	00201	15	04	-	244	244	1.46		-	-	-		356	17		339	356
PENNY LANE CENTERS	00201	15	10	1,392	3,300	4,692	2.00	2,784	1,392	592	187	613	6,600	309		6,291	9,384
PENNY LANE CENTERS	00201	15	12	303	210	513	2.00	606	303	129	41	134	420	20		400	1,026
PENNY LANE CENTERS	00201	15	41	797	793	1,590	2.00	1,594	843	365	112	284	1,586	74		1,512	3,180
PENNY LANE CENTERS	00201	15	42	12,239	29,002	41,241	2.00	24,478	12,239	6,203	1,643	5,393	58,004	2,713		55,291	82,482
PENNY LANE CENTERS	00201	15	52	54	-	54	2.00	108	54	23	7	24		-			108
PENNY LANE CENTERS	00201	15	54	-	76	76	2.00		-	-	-		152	7		145	152
PENNY LANE CENTERS	00201	15	58	5,964	17,028	22,992	2.00	11,928	5,964	2,536	801	2,628	34,056	1,593		32,463	45,984
PENNY LANE CENTERS	00201	15	61	165	195	360	4.05	668	333	181	48	111	790	37		753	1,458
PENNY LANE CENTERS	00201	15	62	1,074	3,096	4,170	4.05	4,350	2,175	925	292	959	12,538	587		11,952	16,889

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2004-2005	12/29/2005
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
Personal Involvement Center	01194	15	04	13,022	416	13,440	1.77	$ 23,090	11,545	8,816	2,721	$ 208	$ 741	35		$ 706	$ 23,831
Personal Involvement Center	01194	15	10	5,486	270	5,756	2.28	$ 12,558	6,279	4,886	1,480	$ 113	$ 618	29		$ 589	$ 13,176
Personal Involvement Center	01194	15	34	4,970	120	5,090	2.28	$ 11,377	5,689	4,245	1,341	$ 103	$ 275	13		$ 262	$ 11,652
Personal Involvement Center	01194	15	42	77,092	5,358	82,450	2.28	$ 176,478	88,239	65,849	20,794	$ 1,596	$ 12,265	574		$ 11,691	$ 188,743
Personal Involvement Center	01194	15	62	4,408	169	4,577	4.25	$ 18,851	9,326	6,959	2,196	$ 168	$ 715	33		$ 682	$ 19,366
San Fernando Valley CMHC Inc.	00206	15	04	3,788	8,834	12,622	1.45	$ 5,474	2,737	380	120	$ 2,237	$ 12,767	597		$ 12,170	$ 18,241
San Fernando Valley CMHC Inc.	00206	15	10	4,801	9,752	14,553	1.87	$ 8,857	4,479	622	196	$ 3,661	$ 18,195	851		$ 17,344	$ 27,152
San Fernando Valley CMHC Inc.	00206	15	42	47,588	58,839	106,427	1.87	$ 88,786	44,393	6,161	1,945	$ 36,287	$ 109,778	5,135		$ 104,643	$ 198,564
San Fernando Valley CMHC Inc.	00206	15	52	5,236	855	6,091	1.87	$ 9,769	4,884	678	214	$ 3,993	$ 1,595	75		$ 1,520	$ 11,364
San Fernando Valley CMHC Inc.	00206	15	62	682	2,656	3,338	3.43	$ 2,248	1,124	159	49	$ 918	$ 9,263	433		$ 8,830	$ 11,511
San Fernando Valley CMHC Inc.	00206	15	77	-	2,175	2,175	2.78	$	-	-	-	$	$ 6,040	283		$ 5,757	$ 6,040
San Gabriel Children's Center	00320	10	89	2,363	290	2,653	185.62	$ 391,355	195,677	76,145	23,730	$ 95,802	$ 48,029	2,247		$ 45,782	$ 439,384
San Gabriel Children's Center	00320	15	05	120	-	120	1.65	$ 198	99	38	12	$ 49	$	-		$	$ 198
San Gabriel Children's Center	00320	15	12	5,583	30	5,613	2.13	$ 11,916	5,958	2,288	725	$ 2,947	$ 64	3		$ 61	$ 11,980
San Gabriel Children's Center	00320	15	41	23,047	270	23,317	2.13	$ 49,192	24,596	9,445	2,983	$ 12,168	$ 576	27		$ 549	$ 49,768
San Gabriel Children's Center	00320	15	54	42,672	-	42,672	2.13	$ 91,079	45,540	17,488	5,525	$ 22,528	$	-		$	$ 91,079
San Gabriel Children's Center	00320	15	61	5,855	510	6,365	3.95	$ 23,099	11,549	4,435	1,401	$ 5,714	$ 2,012	94		$ 1,918	$ 25,111
SHIELDS for Families, Inc.	00558	15	04	-	72	72	1.09	$	-	-	-	$	$ 78	4		$ 74	$ 78
SHIELDS for Families, Inc.	00558	15	10	-	96	96	1.40	$	-	-	-	$	$ 134	6		$ 128	$ 134
SHIELDS for Families, Inc.	00558	15	42	-	1,167	1,167	1.40	$	-	-	-	$	$ 1,635	76		$ 1,559	$ 1,635
South Bay Children's Health Center	00213	10	58	385	1,086	1,471	115.14	$ 44,329	22,164	382	124	$ 21,648	$ 125,042	5,849		$ 119,193	$ 169,371
South Bay Children's Health Center	00213	15	05	329	1,035	1,364	1.77	$ 582	291	5	2	$ 284	$ 1,832	86		$ 1,746	$ 2,414
South Bay Children's Health Center	00213	15	04	55	42	97	1.77	$ 97	48	1	0	$ 47	$ 74	3		$ 71	$ 171
South Bay Children's Health Center	00213	15	10	985	1,900	2,885	2.19	$ 2,157	1,079	19	6	$ 1,053	$ 4,181	195		$ 3,986	$ 6,318
South Bay Children's Health Center	00213	15	12	478	1,981	2,459	2.19	$ 1,047	523	9	3	$ 511	$ 4,338	203		$ 4,135	$ 5,385
South Bay Children's Health Center	00213	15	33	-	60	60	2.19	$	-	-	-	$	$ 131	6		$ 125	$ 131
South Bay Children's Health Center	00213	15	34	795	940	1,735	2.19	$ 1,741	871	15	5	$ 850	$ 2,059	96		$ 1,963	$ 3,800
South Bay Children's Health Center	00213	15	41	3,358	7,091	10,449	2.19	$ 7,354	3,677	65	21	$ 3,591	$ 15,529	726		$ 14,803	$ 22,883
South Bay Children's Health Center	00213	15	42	6,646	15,907	22,553	2.19	$ 14,555	7,277	129	41	$ 7,108	$ 34,836	1,630		$ 33,206	$ 49,391
South Bay Children's Health Center	00213	15	52	45	-	45	2.19	$ 99	49	1	0	$ 49	$	-		$	$ 99
South Bay Children's Health Center	00213	15	61	566	974	1,540	3.88	$ 2,198	1,099	19	8	$ 1,072	$ 3,779	177		$ 3,602	$ 5,975
South Bay Children's Health Center	00213	15	62	2,091	6,584	8,675	3.88	$ 8,113	4,057	72	23	$ 3,962	$ 25,546	1,195		$ 24,351	$ 33,659
Special Service for Groups	00214	15	05	1,510	803	2,313	1.40	$ 2,114	1,057	118	37	$ 902	$ 1,124	53		$ 1,071	$ 3,238
Special Service for Groups	00214	15	12	1,046	1,179	2,224	1.59	$ 1,662	831	93	29	$ 709	$ 1,875	88		$ 1,787	$ 3,537
Special Service for Groups	00214	15	41	2,196	2,008	4,204	1.59	$ 3,495	1,747	195	62	$ 1,491	$ 3,190	149		$ 3,041	$ 6,685
Special Service for Groups	00214	15	54	218	1,680	1,898	1.59	$ 347	173	19	6	$ 148	$ 2,671	125		$ 2,546	$ 3,018
Special Service for Groups	00214	15	81	217	359	576	3.19	$ 692	346	39	12	$ 295	$ 1,145	54		$ 1,091	$ 1,837
Saint John's Health Center	00217	15	05	1,069	2,812	3,881	1.89	$ 2,020	1,010	140	44	$ 825	$ 5,815	249		$ 5,066	$ 7,335
Saint John's Health Center	00217	15	12	518	6,341	6,859	2.44	$ 1,264	632	88	28	$ 517	$ 15,472	724		$ 14,748	$ 16,736
Saint John's Health Center	00217	15	33	-	2,100	2,100	2.44	$	-	-	-	$	$ 5,124	240		$ 4,884	$ 5,124
Saint John's Health Center	00217	15	41	2,460	25,440	27,900	2.44	$ 6,002	3,001	418	132	$ 2,453	$ 62,074	2,904		$ 59,170	$ 68,076
Saint John's Health Center	00217	15	81	2,019	9,733	11,752	4.51	$ 9,106	4,553	632	199	$ 3,722	$ 43,896	2,053		$ 41,843	$ 53,002
Starview	00543	10	65	303	15	318	171.75	$ 52,040	25,012	10,638	3,359	$ 13,030	$ 2,233	104		$ 2,129	$ 54,273
Starview	00543	15	04	440	829	1,269	1.46	$ 642	309	131	41	$ 160	$ 1,210	57		$ 1,153	$ 1,852
Starview	00543	15	10	239	484	723	1.99	$ 476	229	97	31	$ 119	$ 963	45		$ 918	$ 1,439
Starview	00543	15	41	641	4,460	5,101	1.99	$ 1,278	613	261	82	$ 320	$ 8,875	415		$ 8,460	$ 10,151
Starview	00543	15	42	3,731	12,893	16,624	1.99	$ 7,425	3,569	1,518	479	$ 1,859	$ 25,657	1,200		$ 24,457	$ 33,082
Starview	00543	15	62	100	235	335	3.48	$ 348	167	71	22	$ 87	$ 818	38		$ 780	$ 1,166
Stirling Academy, Inc.	00218	15	05	-	627	627	1.78	$	-	-	-	$	$ 1,113	52		$ 1,061	$ 1,113
Stirling Academy, Inc.	00218	15	04	90	11,531	11,621	1.77	$ 160	80	15	5	$ 60	$ 20,467	957		$ 19,510	$ 20,627
Stirling Academy, Inc.	00218	15	10	268	34,793	35,061	2.29	$ 614	307	59	19	$ 229	$ 79,727	3,730		$ 75,997	$ 80,341
Stirling Academy, Inc.	00218	15	12	-	2,401	2,401	2.29	$	-	-	-	$	$ 5,502	257		$ 5,245	$ 5,502
Stirling Academy, Inc.	00218	15	41	-	8,799	8,799	2.29	$	-	-	-	$	$ 20,163	943		$ 19,220	$ 20,163
Stirling Academy, Inc.	00218	15	42	1,083	120,483	121,566	2.29	$ 2,482	1,241	240	76	$ 925	$ 276,082	12,915		$ 263,167	$ 278,564
Stirling Academy, Inc.	00218	15	52	-	897	897	2.29	$	-	-	-	$	$ 2,056	96		$ 1,960	$ 2,056
Stirling Academy, Inc.	00218	15	81	-	190	190	4.24	$	-	-	-	$	$ 805	38		$ 767	$ 805
Stirling Academy, Inc.	00218	15	62	-	1,152	1,152	4.24	$	-	-	-	$	$ 4,879	228		$ 4,651	$ 4,879
Verdugo Mental Health	00221	15	04	623	1,611	2,234	1.58	$ 1,174	587	179	56	$ 352	$ 3,037	142		$ 2,895	$ 4,211
Verdugo Mental Health	00221	15	10	4,905	7,782	12,687	2.44	$ 11,960	5,980	1,815	573	$ 3,594	$ 18,976	888		$ 18,088	$ 30,936
Verdugo Mental Health	00221	15	34	685	440	1,125	2.44	$ 1,670	835	253	80	$ 502	$ 1,073	50		$ 1,023	$ 2,743
Verdugo Mental Health	00221	15	42	45,500	68,557	114,057	2.44	$ 110,947	55,474	16,817	5,311	$ 33,346	$ 167,169	7,820		$ 159,349	$ 278,116
Verdugo Mental Health	00221	15	52	19,769	4,501	24,270	2.44	$ 48,205	24,102	7,307	2,307	$ 14,488	$ 10,975	513		$ 10,462	$ 59,180
Verdugo Mental Health	00221	15	62	5,226	10,302	15,528	4.51	$ 23,575	11,787	3,574	1,128	$ 7,086	$ 46,473	2,174		$ 44,299	$ 70,048
Vista Del Mar	00198	15	05	9,662	16,855	26,517	1.89	$ 18,261	9,131	5,166	1,631	$ 2,333	$ 31,858	1,490		$ 30,368	$ 50,117
Vista Del Mar	00198	15	12	1,566	1,093	2,659	2.44	$ 3,821	1,911	1,081	341	$ 488	$ 2,667	125		$ 2,542	$ 6,488
Vista Del Mar	00198	15	33	570	225	795	2.44	$ 1,391	695	393	124	$ 178	$ 549	25		$ 524	$ 1,940
Vista Del Mar	00198	15	41	18,043	16,940	34,983	2.44	$ 44,025	22,012	12,455	3,933	$ 5,625	$ 41,334	1,934		$ 39,400	$ 85,359
Vista Del Mar	00198	15	54	7,146	7,506	14,652	2.44	$ 17,436	8,718	4,933	1,558	$ 2,227	$ 18,315	857		$ 17,458	$ 35,751
Vista Del Mar	00198	15	81	9,923	8,500	18,423	4.51	$ 44,753	22,376	12,661	3,998	$ 5,718	$ 29,315	1,371		$ 27,944	$ 74,068
Vista Del Mar	00198	10	59	3,014	1,815	4,829	189.33	$ 570,641	285,320	161,434	50,979	$ 72,907	$ 343,634	16,075		$ 327,559	$ 914,275

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1912 (07/05)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2004-2005

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2004-2005	12/29/2005
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
					Units of Service			Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
Vista Del Mar	00198	10	55	2,720	397	3,117	122.75	$ 333,880	186,940	94,455	28,536	$ 42,858	$ 48,732	2,280		$ 48,452	$ 382,812
		20	20	1		1	##########	$ 1,482,562	$ 745,196	$ 160,503	$ 50,704	$ 526,119	$			$	$ 1,482,562
		20	21		1	1	##########	$				$	$ 1,540,657	$ 1,470,380	$	$ 70,277	$ 1,540,657
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
								$				$	$			$	$
8) TOTAL				6,636,855	6,089,333	12,726,198		$ 17,238,698	$ 8,666,386	$ 1,920,947	$ 606,615	$ 6,044,691	$ 15,406,454	$ 1,573,674	$	$ 14,452,580	$ 33,645,062
9) TOTAL STATE GENERAL FUNDS												$ 6,044,691			$		$ 6,044,691

Footnotes:
Mode-SFC 20/20 reflects share of administration cost ($1,482,562) for the Medi-Cal Services and Mode-SFC 20/21 reflects the share of administration cost ($1,540,657) for the Non-Medi-Cal Services.
Column M includes EPSDT-SGF and share of admin cost ($5,504,104+$525,212=$6,029,316), FFP Refund and Adjustment for State Maximum Allowance and share of admin. cost ($8,031+435=$8,466), and Third Party Medi-Cal Revenues and share of admin. cost ($5,439+470=$5,909).
Column O includes Federal IDEA Funds ($13,832,574), Case Management Out-of-State Placement Adjustment -SB 90 Chapter 654 and share of admin. cost ($529,885+369,772=$899,656), and Third Party Revenues and share of admin cost of ($5,845+$505=$6,350).

The total SB 90 claim amount is $6,494,303. This amount is derived from the Sum of Column (K + L + O + prior year EPSDT & FFP adjustments) attachment 7c-supporting document for the SB 90 claim. [$1,920,947+$606,615+$1,973,674+$819,344+$1,173,523) = $6,494,303]

Attachment 5

FY 2004-05 Final Allocation Worksheet

CALIFORNIA DEPARTMENT OF
Mental Health

1600 9th Street, Sacramento, CA 95814
(916) 654-3060

July 13, 2005

Marvin Southard, DSW, Director
Los Angeles County Mental Health
550 South Vermont, 12th Floor
Los Angeles, California 90020

FINAL ALLOCATION WORKSHEET – FISCAL YEAR (FY) 2004-05

Dear Dr. Southard:

This letter transmits the Final FY 2004-05 Allocation Worksheet for Los Angeles County. The enclosed worksheet reflects total General Fund dollars allocated during FY 2004-05 for your mental health program and includes all revisions that occurred during the year. The Department of Mental Health will use the final allocation for settlement of the FY 2004-05 Cost Report.

If you have any questions, please contact your County Financial Reporting Systems analyst or call (916) 654-2314.

Sincerely,

STAN JOHNSON
Chief
County Financial Program Support

Enclosure

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2004-05

COMMUNITY MENTAL HEALTH SERVICES
ALLOCATION WORKSHEET
REVISION NUMBER 2

LOS ANGELES

PROGRAM	CURRENT ALLOCATION	ADJUSTMENT	TOTAL ALLOCATION
Community Services	$17,019,746		$17,019,746
Children's Mental Health Services	$0		$0
Adult System of Care	$0	$0	$0
Community Services: Other Treatment for Mental Health Managed Care	$73,931,070	$0	$73,931,070
Services	*($73,708,056)*	*$0*	*($73,708,056)*
Federal Regulations Implementation	*($223,014)*	*$0*	*($223,014)*
TOTAL COMMUNITY SERVICES	$90,950,816	$0	$90,950,816

PROGRAM DATA BY FUND SOURCES			
4440-101-0001(1) Community Services - Other Treatment	$17,019,746	$0	$17,019,746
4440-101-0001(1.5) Children's Mental Health Services	$0	$0	$0
4440-101-0001 Adult System of Care	$0	$0	$0
4440-103-0001 Community Services - Other Treatment for Mental Health Managed Care	$73,931,070	$0	$73,931,070
Services	*($73,708,056)*	*$0*	*($73,708,056)*
Federal Regulations Implementation	*($223,014)*	*$0*	*($223,014)*
TOTAL FUND SOURCES	$90,950,816	$0	$90,950,816

PURPOSE: Final Allocation FY 2004-05

DATE: July 13, 2005

Attachment 6

Supporting Worksheet For Cost Report From MH1912

ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2004-2005 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
LAC-DMH	00019	10	85	824	309	1,133	198.54	222,679	78,004	14,244	-	63,760	156,008
LAC-DMH	00019	15	04	204,158	538,788	742,922	1.88	1,395,278	192,927	35,229	-	157,699	385,855
LAC-DMH	00019	15	10	37,003	79,933	116,938	2.41	282,365	45,144	8,243	-	36,900	90,287
LAC-DMH	00019	15	34	16,743	5,094	21,837	2.43	53,098	20,426	3,730	-	16,697	40,853
LAC-DMH	00019	15	42	691,226	1,324,111	2,015,337	2.41	4,866,421	843,296	153,986	-	689,310	1,686,591
LAC-DMH	00019	15	52	7,550	13,116	20,666	2.41	49,902	9,211	1,682	-	7,529	18,422
LAC-DMH	00019	15	62	48,463	59,966	106,429	4.68	497,972	104,774	19,132	-	85,642	209,548
LAC-DMH	00019	60	60	-	6,977	6,977	97.70	681,587	-	-	-	-	-
Aspen Community Services	00801	15	04	11,052	1,703	12,755	1.56	19,898	6,620	8,520	-	-	17,239
Aspen Community Services	00801	15	10	2,734	-	2,734	2.01	5,499	2,750	2,750	-	-	5,499
Aspen Community Services	00801	15	42	2,341	-	2,341	2.01	4,709	2,354	2,354	-	-	4,709
Aspen Community Services	00801	15	62	2,020	406	2,428	3.73	9,042	3,764	3,764	-	-	7,529
Aspen Community Services	00801	10	85	891	95	988	155.43	153,258	69,245	69,245	-	-	138,490
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, IN	00173	15	03	571	-	571	1.52	869	434	62	-	373	869
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, IN	00173	15	04	1,391	-	1,391	1.52	2,117	1,058	150	-	908	2,117
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, IN	00173	15	10	813	266	1,079	2.00	2,154	811	115	-	698	1,623
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, IN	00173	15	12	118	-	118	2.00	236	118	17	-	101	236
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, IN	00173	15	41	1,265	289	1,554	2.00	3,102	1,263	179	-	1,083	2,525
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, IN	00173	15	42	5,726	2,408	8,134	2.00	16,237	5,715	811	-	4,904	11,430
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, IN	00173	15	61	309	-	309	3.69	1,139	569	81	-	489	1,139
ASSOCIATED LEAGUE OF MEXICAN AMERICANS, IN	00173	15	62	1,702	103	1,805	3.69	6,653	3,137	445	-	2,692	6,274
Cedars-Sinai Medical Center	00178	15	04	1,880	3,868	5,748	1.71	9,829	1,607	271	-	1,336	3,215
Cedars-Sinai Medical Center	00178	15	10	360	1,970	2,330	2.19	5,103	394	67	-	328	788
Cedars-Sinai Medical Center	00178	15	12	-	30	30	2.19	66	-	-	-	-	-
Cedars-Sinai Medical Center	00178	15	34	-	435	435	2.19	953	-	-	-	-	-
Cedars-Sinai Medical Center	00178	15	41	-	1,695	1,695	2.19	3,712	-	-	-	-	-
Cedars-Sinai Medical Center	00178	15	42	7,785	18,314	26,099	2.19	57,157	8,525	1,440	-	7,085	17,049
Cedars-Sinai Medical Center	00178	15	52	540	1,710	2,250	2.19	4,928	591	100	-	491	1,183
Cedars-Sinai Medical Center	00178	15	54	-	100	100	2.19	219	-	-	-	-	-
Cedars-Sinai Medical Center	00178	15	61	-	280	280	4.07	1,140	-	-	-	-	-
Cedars-Sinai Medical Center	00178	15	62	965	2,675	3,640	4.07	14,815	1,964	332	-	1,632	3,928
Child & Familiy Guidance Center	00207	15	03	62,652	9,618	72,270	1.85	133,409	58,563	22,331	2,048	32,428	115,370
Child & Familiy Guidance Center	00207	15	12	51,535	38,366	89,901	2.38	213,982	62,308	23,428	2,616	34,022	122,375
Child & Familiy Guidance Center	00207	15	33	2,078	1,928	4,006	2.37	9,511	2,468	993	17	1,443	4,921
Child & Familiy Guidance Center	00207	15	41	695,858	230,556	926,514	2.38	2,204,008	848,698	305,660	53,394	443,878	1,851,631
Child & Familiy Guidance Center	00207	15	54	33,202	24,041	57,243	2.38	135,972	40,736	14,158	3,240	20,561	78,694
Child & Familiy Guidance Center	00207	15	61	70,283	41,759	112,042	4.40	492,625	157,339	58,495	7,484	84,946	308,265
Child & Family Center	00210	15	03	29,217	59,670	89,087	1.86	147,884	24,792	2,183	1,264	20,261	48,500
Child & Family Center	00210	15	12	23,875	66,437	90,312	2.10	189,655	25,606	2,264	1,255	21,012	50,137
Child & Family Center	00210	15	33	960	1,120	2,080	2.10	4,368	1,118	62	257	578	2,016
Child & Family Center	00210	15	41	137,615	381,149	518,764	2.10	1,089,404	148,220	12,848	8,689	119,234	288,991
Child & Family Center	00210	15	54	18,792	55,685	74,477	2.10	156,402	20,872	1,550	2,660	14,382	39,463
Child & Family Center	00210	15	61	11,774	30,035	41,809	3.60	150,512	21,785	1,870	1,380	17,352	42,388
ChildNet Youth & Family svcs	00783	15	03	264	-	264	1.64	434	217	80	-	136	434

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M:JackieW/SB90/fy0405/rev.backup to MH1912 sep/MH1912 backup

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LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
ChildNet Youth & Family svcs	00783	15	04	1,279	-	1,279	1.64	2,102	1,051	390	-	661	2,102
ChildNet Youth & Family svcs	00783	15	10	2,115	-	2,115	2.12	4,489	2,244	833	-	1,412	4,488
ChildNet Youth & Family svcs	00783	15	12	468	-	468	2.12	989	494	183	-	311	989
ChildNet Youth & Family svcs	00783	15	41	3,357	-	3,357	2.12	7,124	3,562	1,321	-	2,241	7,124
ChildNet Youth & Family svcs	00783	15	42	19,662	-	19,662	2.12	41,727	20,864	7,740	-	13,124	41,727
ChildNet Youth & Family svcs	00783	15	61	154	-	154	3.92	604	302	112	-	190	604
ChildNet Youth & Family svcs	00783	15	62	1,009	-	1,009	3.92	3,958	1,979	734	-	1,245	3,958
ChildNet Youth & Family svcs	00783	10	98	27	-	27	106.76	2,883	1,441	535	-	907	2,883
Childrens Hospital of Los Angeles	00179	15	04	11,433	-	11,433	1.77	20,238	10,118	1,848	-	8,271	20,238
Childrens Hospital of Los Angeles	00179	15	10	4,595	-	4,595	2.28	10,477	5,238	957	-	4,282	10,477
Childrens Hospital of Los Angeles	00179	15	34	3,700	-	3,700	2.28	8,436	4,218	770	-	3,448	8,436
Childrens Hospital of Los Angeles	00179	15	42	51,539	-	51,539	2.28	117,509	58,754	10,728	-	48,026	117,509
Childrens Hospital of Los Angeles	00179	15	52	6,861	-	6,861	2.28	15,643	7,822	1,428	-	6,393	15,643
Childrens Hospital of Los Angeles	00179	15	62	6,093	-	6,093	4.23	25,773	12,887	2,353	-	10,534	25,773
Children's Institute, Inc.	00591	15	04	26	361	387	1.83	710	24	6	-	18	48
Children's Institute, Inc.	00591	15	10	212	1,088	1,300	2.37	3,079	251	67	-	184	502
Children's Institute, Inc.	00591	15	42	1,196	5,247	6,443	2.37	15,258	1,416	379	-	1,037	2,832
Children's Institute, Inc.	00591	15	52	25	198	221	2.37	523	30	8	-	22	59
Children's Institute, Inc.	00591	15	62	75	80	155	4.38	678	164	44	-	120	328
Community Counseling Service (Amanecer)	00180	15	03	2,322	406	2,728	1.43	3,904	1,681	668	-	993	3,323
Community Counseling Service (Amanecer)	00180	15	04	6,880	2,868	9,748	1.43	13,952	4,923	1,980	-	2,943	9,847
Community Counseling Service (Amanecer)	00180	15	10	3,897	684	4,581	1.85	8,464	3,600	1,448	-	2,152	7,201
Community Counseling Service (Amanecer)	00180	15	12	1,178	190	1,368	1.85	2,528	1,088	438	-	651	2,177
Community Counseling Service (Amanecer)	00180	15	33	-	570	570	1.85	1,053	-	-	-	-	-
Community Counseling Service (Amanecer)	00180	15	41	6,095	654	6,749	1.85	12,470	5,631	2,265	-	3,366	11,262
Community Counseling Service (Amanecer)	00180	15	42	15,631	3,376	19,007	1.85	35,120	14,441	5,808	-	8,632	28,882
Community Counseling Service (Amanecer)	00180	15	52	5,281	3,704	8,985	1.85	16,602	4,879	1,962	-	2,917	9,758
Community Counseling Service (Amanecer)	00180	15	54	2,212	841	3,053	1.85	5,641	2,044	822	-	1,222	4,087
Community Counseling Service (Amanecer)	00180	15	61	460	75	535	3.41	1,827	785	316	-	470	1,571
Community Counseling Service (Amanecer)	00180	15	62	2,010	150	2,160	3.42	7,377	3,432	1,381	-	2,052	6,865
Community Family Guidance Center	00181	15	03	1,545	1,550	3,095	1.31	4,046	1,010	318	-	692	2,020
Community Family Guidance Center	00181	15	04	345	2,375	2,720	1.31	3,556	226	71	-	154	451
Community Family Guidance Center	00181	15	10	2,890	20,085	22,975	1.66	38,143	2,399	756	-	1,643	4,798
Community Family Guidance Center	00181	15	12	3,887	4,375	8,262	1.66	13,716	3,227	1,017	-	2,210	6,453
Community Family Guidance Center	00181	15	41	16,632	15,820	32,452	1.69	54,774	14,036	4,424	-	9,612	28,072
Community Family Guidance Center	00181	15	42	9,935	74,605	84,540	1.69	142,691	8,384	2,643	-	5,742	16,769
Community Family Guidance Center	00181	15	52	160	-	160	1.69	270	135	43	-	92	270
Community Family Guidance Center	00181	15	54	27	-	27	1.69	46	23	7	-	16	46
Community Family Guidance Center	00181	15	61	1,200	855	2,055	3.12	6,411	1,872	590	-	1,282	3,744
Community Family Guidance Center	00181	15	62	1,205	3,230	4,435	3.12	13,836	1,880	592	-	1,287	3,759
Devereux Foundation	00472	10	98	782	-	782	97.98	76,623	38,312	6,996	-	31,318	76,623
Devereux Foundation	00472	15	58	26,725	-	26,725	1.54	41,182	20,591	3,760	-	16,831	41,182
Devereux Foundation	00472	15	62	811	-	811	2.22	1,797	899	164	-	735	1,797
Didi Hirsch Psychiatric Service	00183	15	04	1,713	6,977	8,690	1.68	14,600	1,553	6	266	1,054	2,878

ATTACHMENT 6

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				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Didi Hirsch Psychiatric Service	00183	15	10	3,940	24,499	28,439	2.21	62,761	4,643	18	690	3,344	8,695
Didi Hirsch Psychiatric Service	00183	15	34	145	6,557	6,702	2.21	14,790	201	0	95	24	320
Didi Hirsch Psychiatric Service	00183	15	42	27,535	131,260	158,795	2.21	350,169	32,632	123	5,303	22,660	60,719
Didi Hirsch Psychiatric Service	00183	15	52	929	8,236	9,165	2.21	20,225	1,122	4	228	699	2,050
Didi Hirsch Psychiatric Service	00183	15	62	2,077	7,776	9,853	4.03	39,711	4,445	18	607	3,301	8,371
Dubnoff Center For Child Development and Educational	00184	15	04	3,423	11,840	15,263	1.70	26,023	2,918	525	-	2,393	5,836
Dubnoff Center For Child Development and Educational	00184	15	10	487	871	1,358	2.18	2,964	531	96	-	436	1,063
Dubnoff Center For Child Development and Educational	00184	15	34	2,273	180	2,453	2.18	5,347	2,477	446	-	2,031	4,954
Dubnoff Center For Child Development and Educational	00184	15	42	58,759	58,038	116,797	2.19	255,386	64,241	11,563	-	52,677	128,481
Dubnoff Center For Child Development and Educational	00184	15	52	2,671	3,913	6,584	2.19	14,417	2,924	526	-	2,398	5,849
Dubnoff Center For Child Development and Educational	00184	15	61	1,740	250	1,990	3.99	7,944	3,473	625	-	2,848	6,946
Dubnoff Center For Child Development and Educational	00184	15	62	7,036	14,372	21,408	4.07	87,158	14,323	2,578	-	11,745	28,646
D'Veal Family and Youth Services	00778	10	92	51	-	51	69.24	3,531	1,786	280	-	1,486	3,531
D'Veal Family and Youth Services	00778	15	04	1,360	-	1,360	1.30	1,768	884	140	-	744	1,768
D'Veal Family and Youth Services	00778	15	10	430	103	533	1.73	922	372	59	-	313	744
D'Veal Family and Youth Services	00778	15	42	2,787	-	2,787	1.73	4,822	2,411	382	-	2,029	4,822
D'Veal Family and Youth Services	00778	15	62	512	-	512	3.28	1,679	840	133	-	707	1,679
El Centro de Amistad, Inc.	00185	15	04	557	-	557	1.77	986	493	225	-	268	986
El Centro de Amistad, Inc.	00185	15	10	786	-	788	2.38	1,872	938	426	-	510	1,872
El Centro de Amistad, Inc.	00185	15	42	3,416	-	3,416	2.38	8,137	4,089	1,854	-	2,215	8,137
El Centro de Amistad, Inc.	00185	15	62	330	-	330	4.29	1,415	708	322	-	385	1,415
Enki Health and Research Systems	00188	10	85	865	11	676	121.98	82,458	42,553	14,297	4,654	19,613	81,117
Enki Health and Research Systems	00188	15	04	87,835	13,657	101,492	1.09	110,626	48,147	19,794	646	27,154	95,740
Enki Health and Research Systems	00188	15	10	49,442	4,051	53,493	1.80	96,287	44,754	18,401	597	25,244	88,995
Enki Health and Research Systems	00188	15	34	63	-	63	1.80	113	57	24	-	33	113
Enki Health and Research Systems	00188	15	42	191,055	30,217	221,272	1.80	398,290	173,723	70,004	4,137	96,035	343,899
Enki Health and Research Systems	00188	15	52	5,178	4,190	9,368	1.80	16,862	4,880	1,965	-	2,695	9,320
Enki Health and Research Systems	00188	15	62	73,722	7,928	81,650	3.38	275,977	125,607	51,100	2,372	70,102	249,180
Foothill Family Service	00724	15	04	-	1,736	1,736	1.50	2,598	-	-	-	-	-
Foothill Family Service	00724	15	10	-	1,608	1,608	2.21	3,548	-	-	-	-	-
Foothill Family Service	00724	15	12	-	428	428	2.21	946	-	-	-	-	-
Foothill Family Service	00724	15	34	-	990	990	2.21	2,187	-	-	-	-	-
Foothill Family Service	00724	15	41	-	3,917	3,917	2.21	8,654	-	-	-	-	-
Foothill Family Service	00724	15	42	-	16,750	16,750	2.21	37,006	-	-	-	-	-
Foothill Family Service	00724	15	61	-	253	253	3.93	993	-	-	-	-	-
Foothill Family Service	00724	15	62	-	1,645	1,645	3.93	6,458	-	-	-	-	-
Gateways Hospital	00190	15	04	1,009	1,154	2,163	1.10	2,379	555	95	-	459	1,110
Gateways Hospital	00190	15	10	167	1,005	1,172	1.59	1,863	133	23	-	110	266
Gateways Hospital	00190	15	42	2,322	3,897	6,219	1.59	9,888	1,846	318	-	1,528	3,692
Gateways Hospital	00190	15	52	-	35	35	1.59	56	-	-	-	-	-
Gateways Hospital	00190	15	62	430	775	1,205	3.00	3,615	645	111	-	534	1,290
Gateways Hospital	00190	15	03	428	-	428	1.10	471	235	41	-	195	471
Gateways Hospital	00190	15	12	225	-	225	1.59	358	179	31	-	148	358
Gateways Hospital	00190	15	41	941	225	1,166	1.59	1,854	748	129	-	619	1,496

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DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2004-2005 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Gateways Hospital	00190	15	61	235	120	355	3.00	1,065	353	61	-	292	705
Guidance Center (The)	00191	15	04	9,701	5,980	15,681	1.66	26,087	8,063	2,901	-	5,162	16,126
Guidance Center (The)	00191	15	10	26,760	22,647	49,407	2.00	98,881	26,773	9,633	-	17,140	53,545
Guidance Center (The)	00191	15	34	1,322	196	1,518	2.00	3,042	1,325	477	-	848	2,649
Guidance Center (The)	00191	15	42	74,690	69,302	143,992	2.00	288,560	74,638	26,927	-	47,912	149,679
Guidance Center (The)	00191	15	52	10,937	8,324	19,261	2.00	38,599	10,959	3,943	-	7,016	21,918
Guidance Center (The)	00191	15	62	8,555	7,529	16,084	3.39	54,464	14,484	5,211	-	9,273	28,969
Hamburger Home, Inc.	00174	10	98	204	-	204	118.13	24,099	12,048	3,936	-	8,114	24,099
Hamburger Home, Inc.	00174	10	99	53	-	53	118.13	6,261	3,130	1,022	-	2,108	6,261
Hamburger Home, Inc.	00174	15	04	2,390	-	2,390	1.82	4,347	2,174	710	-	1,464	4,347
Hamburger Home, Inc.	00174	15	10	4,370	-	4,370	2.35	10,262	5,131	1,676	-	3,455	10,262
Hamburger Home, Inc.	00174	15	42	38,086	-	38,086	2.35	89,434	44,717	14,605	-	30,112	89,434
Hamburger Home, Inc.	00174	15	52	10	-	10	2.35	23	12	4	-	8	23
Hamburger Home, Inc.	00174	15	58	680	-	680	2.35	1,597	798	261	-	538	1,597
Hamburger Home, Inc.	00174	15	61	422	-	422	4.34	1,832	916	299	-	617	1,832
Hamburger Home, Inc.	00174	15	62	5,923	-	5,923	4.34	25,708	12,854	4,198	-	8,656	25,708
Hamburger Home, Inc.	00174	15	77	210	-	210	3.49	734	367	120	-	247	734
Hathaway Children & Family Services	00192	10	99	34	18	52	92.81	4,826	1,446	288	-	1,290	3,024
Hathaway Children & Family Services	00192	15	03	762	113	875	1.43	1,251	503	99	5	440	1,048
Hathaway Children & Family Services	00192	15	04	-	5,490	5,490	1.43	7,851	-	-	-	-	-
Hathaway Children & Family Services	00192	15	10	-	55,171	55,171	1.82	100,411	-	-	-	-	-
Hathaway Children & Family Services	00192	15	12	2,441	1,204	3,645	1.82	6,634	2,123	384	86	1,717	4,308
Hathaway Children & Family Services	00192	15	33	43	77	120	1.82	218	37	7	-	32	76
Hathaway Children & Family Services	00192	15	34	-	650	650	1.82	1,183	-	-	-	-	-
Hathaway Children & Family Services	00192	15	41	14,067	4,646	18,713	1.82	34,058	12,415	2,100	912	9,398	24,825
Hathaway Children & Family Services	00192	15	42	-	177,976	177,976	1.82	323,916	-	-	-	-	-
Hathaway Children & Family Services	00192	15	52	-	2,414	2,414	1.82	4,393	-	-	-	-	-
Hathaway Children & Family Services	00192	15	54	630	487	1,117	1.82	2,033	609	62	164	277	1,112
Hathaway Children & Family Services	00192	15	61	843	313	1,156	3.40	3,930	1,443	187	287	837	2,753
Hathaway Children & Family Services	00192	15	62	-	4,849	4,849	3.40	16,487	-	-	-	-	-
Help Group Child and Family Center (The)	00198	10	92	1	-	1	72.18	72	36	1	-	35	72
Help Group Child and Family Center (The)	00198	10	98	17	-	17	113.87	1,936	968	21	-	946	1,935
Help Group Child and Family Center (The)	00198	15	03	1,380	1,205	2,585	1.75	4,524	1,208	27	-	1,181	2,415
Help Group Child and Family Center (The)	00198	15	04	9,586	9,825	19,411	1.75	33,969	8,388	186	-	8,201	16,776
Help Group Child and Family Center (The)	00198	15	10	17,317	82,118	99,435	2.28	226,712	19,741	439	-	19,303	39,483
Help Group Child and Family Center (The)	00198	15	12	11,984	39,907	51,891	2.28	118,311	13,662	304	-	13,358	27,324
Help Group Child and Family Center (The)	00198	15	41	43,082	115,148	158,230	2.28	360,764	49,113	1,091	-	48,022	98,227
Help Group Child and Family Center (The)	00198	15	42	91,686	469,805	561,491	2.28	1,280,199	104,522	2,323	-	102,199	209,044
Help Group Child and Family Center (The)	00198	15	52	394	148	542	2.28	1,236	449	10	-	439	898
Help Group Child and Family Center (The)	00198	15	54	242	228	470	2.28	1,072	276	6	-	270	552
Help Group Child and Family Center (The)	00198	15	58	13,450	4,905	18,355	2.28	41,849	15,333	341	-	14,992	30,666
Help Group Child and Family Center (The)	00198	15	61	3,600	6,310	10,110	4.22	42,664	8,018	178	-	7,840	16,036
Help Group Child and Family Center (The)	00198	15	62	5,527	25,167	30,694	4.22	129,529	11,862	259	-	11,403	23,324
Hillsides	00321	10	99	5	4	9	85.93	773	212	215	-	-	427

ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2004-2005 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Hillsides	00321	15	04	20,250	322	20,572	1.26	26,332	12,788	57	-	12,903	25,748
Hillsides	00321	15	10	100,852	1,024	101,876	1.68	171,152	83,590	815	-	83,901	168,306
Hillsides	00321	15	34	12,337	225	12,562	1.68	21,105	10,225	0	-	10,363	20,588
Hillsides	00321	15	41	1,000	1,040	2,040	1.68	3,427	829	-	-	840	1,669
Hillsides	00321	15	42	970,831	11,429	982,261	1.68	1,650,198	804,665	1,317	-	814,181	1,620,164
Hillsides	00321	15	52	12,758	1,635	14,393	1.68	24,181	10,575	-	-	10,717	21,292
Hillsides	00321	15	54	240	518	758	1.68	1,273	199	-	-	202	401
Hillsides	00321	15	58	126,865	1,474	130,339	1.68	218,969	106,808	-	-	108,248	215,055
Hillsides	00321	15	61	353	202	555	3.11	1,726	542	-	-	549	1,091
Hillsides	00321	15	62	5,852	9	5,861	3.11	18,226	8,978	-	-	9,099	18,078
Institute for Redesign of Learning (The Almansor Center)	00171	15	04	6,956	2,878	9,834	1.60	15,764	5,575	1,914	-	3,661	11,151
Institute for Redesign of Learning (The Almansor Center)	00171	15	10	7,558	3,398	10,954	2.07	22,670	7,821	2,685	-	5,136	15,642
Institute for Redesign of Learning (The Almansor Center)	00171	15	12	1,451	1,348	2,799	2.07	5,793	1,501	515	-	986	3,003
Institute for Redesign of Learning (The Almansor Center)	00171	15	41	5,148	2,741	7,889	2.07	16,327	5,327	1,829	-	3,498	10,654
Institute for Redesign of Learning (The Almansor Center)	00171	15	42	54,758	41,308	96,066	2.07	198,813	56,662	19,451	-	37,211	113,324
Institute for Redesign of Learning (The Almansor Center)	00171	15	52	8,618	3,227	11,845	2.07	24,514	8,918	3,061	-	5,856	17,835
Institute for Redesign of Learning (The Almansor Center)	00171	15	54	388	572	960	2.07	1,987	401	138	-	264	803
Institute for Redesign of Learning (The Almansor Center)	00171	15	61	425	585	1,010	3.83	3,864	813	279	-	534	1,626
Institute for Redesign of Learning (The Almansor Center)	00171	15	62	4,551	4,945	9,496	3.83	36,325	8,704	2,988	-	5,716	17,409
Intercommunity Child Guidance Center	00195	15	03	-	2,889	2,889	1.52	4,391	-	-	-	-	-
Intercommunity Child Guidance Center	00195	15	04	3,176	4,218	7,394	1.52	11,239	2,414	362	-	2,052	4,827
Intercommunity Child Guidance Center	00195	15	10	4,506	12,129	16,637	1.52	25,288	3,426	513	-	2,913	6,852
Intercommunity Child Guidance Center	00195	15	12	-	3,258	3,258	1.52	4,952	-	-	-	-	-
Intercommunity Child Guidance Center	00195	15	33	195	-	195	1.52	296	148	22	-	126	296
Intercommunity Child Guidance Center	00195	15	34	-	450	450	1.52	684	-	-	-	-	-
Intercommunity Child Guidance Center	00195	15	41	-	18,139	18,139	1.52	27,571	-	-	-	-	-
Intercommunity Child Guidance Center	00195	15	42	29,757	80,917	110,674	1.52	168,224	22,615	3,389	-	19,226	45,230
Intercommunity Child Guidance Center	00195	15	52	-	853	853	1.52	1,297	-	-	-	-	-
Intercommunity Child Guidance Center	00195	15	54	1,499	-	1,499	1.52	2,278	1,139	171	-	969	2,278
Intercommunity Child Guidance Center	00195	15	61	-	1,425	1,425	3.23	4,603	-	-	-	-	-
Intercommunity Child Guidance Center	00195	15	62	3,273	5,181	8,454	3.23	27,308	5,286	792	-	4,494	10,572
Kids First Foundation DBA Mid Valley Youth Center	01201	15	04	176	-	176	1.82	320	160	35	-	126	320
Kids First Foundation DBA Mid Valley Youth Center	01201	15	10	81	-	81	2.35	190	95	21	-	75	190
Kids First Foundation DBA Mid Valley Youth Center	01201	15	42	9,290	-	9,290	2.35	21,838	10,919	2,362	-	8,557	21,837
Kids First Foundation DBA Mid Valley Youth Center	01201	15	52	845	-	845	2.35	1,986	993	215	-	778	1,986
LAUSD 97th St. Mental Health	00315	15	03	5	-	5	1.71	9	4	1	-	3	9
LAUSD 97th St. Mental Health	00315	15	04	91	-	91	1.71	156	78	24	-	54	156
LAUSD 97th St. Mental Health	00315	15	10	193	-	193	2.20	425	212	68	-	146	425
LAUSD 97th St. Mental Health	00315	15	12	425	-	425	2.20	935	468	145	-	323	935
LAUSD 97th St. Mental Health	00315	15	34	270	-	270	2.20	594	297	92	-	205	594
LAUSD 97th St. Mental Health	00315	15	41	1,165	95	1,260	2.20	2,772	1,282	397	-	884	2,563
LAUSD 97th St. Mental Health	00315	15	42	1,130	-	1,130	2.20	2,486	1,243	385	-	858	2,486
LAUSD 97th St. Mental Health	00315	15	54	90	-	90	2.20	198	99	31	-	68	198
LAUSD 97th St. Mental Health	00315	15	61	210	30	240	4.09	982	429	133	-	296	859

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LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
LAUSD 97th St. Mental Health	00315	15	62	120	-	120	4.09	491	245	76	-	169	491
Los Angeles Child Guidance Clinic	00199	15	03	9,595	1,033	10,628	1.71	18,188	8,226	2,776	39	5,377	16,418
Los Angeles Child Guidance Clinic	00199	15	04	49,937	9,323	59,260	1.71	101,400	42,762	14,505	90	28,090	85,447
Los Angeles Child Guidance Clinic	00199	15	10	19,869	1,841	21,710	2.21	47,958	21,975	7,440	88	14,409	43,891
Los Angeles Child Guidance Clinic	00199	15	12	3,856	184	4,040	2.21	8,925	4,283	1,424	55	2,757	8,518
Los Angeles Child Guidance Clinic	00199	15	33	315	-	315	2.21	696	348	118	-	229	696
Los Angeles Child Guidance Clinic	00199	15	34	-	3,735	3,735	2.21	8,251	-	-	-	-	-
Los Angeles Child Guidance Clinic	00199	15	41	28,823	4,551	33,374	2.21	73,724	31,861	10,812	59	20,939	63,671
Los Angeles Child Guidance Clinic	00199	15	42	185,152	31,010	198,162	2.21	433,330	182,810	61,667	925	119,426	364,827
Los Angeles Child Guidance Clinic	00199	15	52	41,234	9,140	50,374	2.21	111,278	45,884	15,122	795	29,286	91,088
Los Angeles Child Guidance Clinic	00199	15	54	4,867	414	5,281	2.21	11,668	5,376	1,831	-	3,545	10,751
Los Angeles Child Guidance Clinic	00199	15	61	4,388	435	4,823	4.08	19,693	9,050	2,946	214	5,706	17,917
Los Angeles Child Guidance Clinic	00199	15	62	33,705	3,667	37,372	4.08	152,594	69,049	23,161	557	44,854	137,621
Olive Crest Treatment Centers	00518	15	04	2,005	-	2,005	1.83	3,660	1,830	1,109	-	720	3,660
Olive Crest Treatment Centers	00518	15	42	2,416	-	2,416	2.36	5,693	2,846	1,726	-	1,121	5,693
Olive Crest Treatment Centers	00518	15	52	1,271	-	1,271	2.36	2,995	1,497	908	-	590	2,995
Olive Crest Treatment Centers	00518	15	62	800	-	800	3.03	2,424	1,212	735	-	477	2,424
Olive Crest Treatment Centers	00518	10	98	124	-	124	82.50	10,230	5,115	3,101	-	2,014	10,230
Pacific Clinics	00203	10	89	330	188	518	129.19	66,663	21,317	3,056	-	18,260	42,633
Pacific Clinics	00203	15	03	69,020	24,874	93,894	1.29	121,000	45,200	6,029	1,698	36,018	88,945
Pacific Clinics	00203	15	12	65,498	30,447	95,945	1.66	159,452	55,259	7,406	1,943	44,245	108,852
Pacific Clinics	00203	15	33	120	-	120	1.66	199	99	14	-	85	199
Pacific Clinics	00203	15	41	812,917	245,069	1,057,988	1.66	1,758,277	683,034	93,254	17,587	557,120	1,350,994
Pacific Clinics	00203	15	54	78,058	21,024	99,082	1.66	164,665	66,109	8,704	2,909	52,002	129,725
Pacific Clinics	00203	15	61	52,334	14,179	66,513	3.06	204,684	82,379	10,660	4,327	63,684	161,050
Pasadena Children's Training Society	00204	15	03	3,468	198	3,666	1.55	5,688	2,690	991	-	1,700	5,381
Pasadena Children's Training Society	00204	15	04	605	18,439	19,044	1.55	29,548	489	173	-	298	939
Pasadena Children's Training Society	00204	15	10	40	6,095	6,135	2.00	12,289	40	15	-	25	80
Pasadena Children's Training Society	00204	15	12	384	711	1,095	2.00	2,193	385	142	-	243	769
Pasadena Children's Training Society	00204	15	33	-	170	170	2.00	341	-	-	-	-	-
Pasadena Children's Training Society	00204	15	41	2,671	8,148	10,819	2.00	21,672	2,675	985	-	1,690	5,350
Pasadena Children's Training Society	00204	15	42	377	110,701	111,078	2.00	222,501	378	139	-	239	755
Pasadena Children's Training Society	00204	15	52	548	87,867	88,415	2.00	177,105	549	202	-	347	1,098
Pasadena Children's Training Society	00204	15	54	820	3,393	4,213	2.00	8,439	821	302	-	519	1,643
Pasadena Children's Training Society	00204	15	58	319	2,394	2,713	2.00	5,434	319	118	-	202	639
Pasadena Children's Training Society	00204	15	61	268	1,136	1,404	3.70	5,198	498	183	-	313	992
Pasadena Children's Training Society	00204	15	62	145	20,100	20,245	3.70	74,958	268	99	-	170	537
PENNY LANE CENTERS	00201	15	03	145	-	145	1.46	212	108	59	-	47	212
PENNY LANE CENTERS	00201	15	04	-	244	244	1.46	356	-	-	-	-	-
PENNY LANE CENTERS	00201	15	10	1,392	3,300	4,692	2.00	9,384	1,392	779	-	613	2,784
PENNY LANE CENTERS	00201	15	12	303	210	513	2.00	1,026	303	169	-	134	606
PENNY LANE CENTERS	00201	15	41	797	793	1,590	2.00	3,180	843	360	107	284	1,594
PENNY LANE CENTERS	00201	15	42	12,239	29,002	41,241	2.00	82,482	12,239	6,846	-	5,393	24,478
PENNY LANE CENTERS	00201	15	52	54	-	54	2.00	108	54	30	-	24	108

ATTACHMENT 6

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						(5+6)		(7 x 8)					(10+11+12+13)
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PENNY LANE CENTERS	00201	15	54	-	76	76	2.00	152	-	-	-	-	-
PENNY LANE CENTERS	00201	15	58	5,964	17,028	22,992	2.00	45,984	5,984	3,336	-	2,628	11,928
PENNY LANE CENTERS	00201	15	61	165	195	360	4.05	1,458	358	142	57	112	669
PENNY LANE CENTERS	00201	15	62	1,074	3,096	4,170	4.05	16,889	2,175	1,217	-	958	4,350
Personal Involvement Center	01194	15	04	13,022	418	13,440	1.77	23,832	11,545	11,336	-	209	23,090
Personal Involvement Center	01194	15	10	5,486	270	5,756	2.29	13,177	6,279	6,166	-	114	12,558
Personal Involvement Center	01194	15	34	4,970	120	5,090	2.29	11,652	5,689	5,586	-	103	11,377
Personal Involvement Center	01194	15	42	77,092	5,358	82,450	2.29	188,743	88,239	86,644	-	1,595	176,478
Personal Involvement Center	01194	15	62	4,406	169	4,577	4.23	19,366	9,326	9,157	-	169	18,651
San Fernando Valley CMHC Inc.	00208	15	04	3,788	8,834	12,622	1.45	18,241	2,737	500	-	2,237	5,474
San Fernando Valley CMHC Inc.	00208	15	10	4,801	9,752	14,553	1.87	27,152	4,479	818	-	3,661	8,957
San Fernando Valley CMHC Inc.	00208	15	42	47,588	58,839	106,427	1.87	198,564	44,393	8,106	-	36,287	88,786
San Fernando Valley CMHC Inc.	00208	15	52	5,236	855	6,091	1.87	11,384	4,884	892	-	3,993	9,769
San Fernando Valley CMHC Inc.	00208	15	62	652	2,686	3,338	3.45	11,511	1,124	205	-	919	2,248
San Fernando Valley CMHC Inc.	00208	15	77	-	2,176	2,176	2.78	6,040	-	-	-	-	-
San Gabriel Children's Center	00320	10	89	2,363	290	2,653	165.62	439,384	185,677	98,876	-	96,802	391,355
San Gabriel Children's Center	00320	15	03	120	-	120	1.65	198	99	50	-	49	198
San Gabriel Children's Center	00320	15	12	5,583	30	5,613	2.13	11,960	5,958	3,011	-	2,948	11,916
San Gabriel Children's Center	00320	15	41	23,047	270	23,317	2.13	49,768	24,596	12,428	-	12,168	49,192
San Gabriel Children's Center	00320	15	54	42,672	-	42,672	2.13	91,079	45,540	23,011	-	22,529	91,079
San Gabriel Children's Center	00320	15	61	5,855	510	6,365	3.95	25,111	11,549	5,836	-	5,714	23,099
SHIELDS for Families, Inc.	00558	15	04	-	72	72	1.09	78	-	-	-	-	-
SHIELDS for Families, Inc.	00558	15	10	-	98	98	1.40	134	-	-	-	-	-
SHIELDS for Families, Inc.	00558	15	42	-	1,167	1,167	1.40	1,635	-	-	-	-	-
South Bay Children's Health Center	00213	10	98	385	1,086	1,471	115.14	169,371	22,164	516	-	21,648	44,329
South Bay Children's Health Center	00213	15	03	329	1,035	1,364	1.77	2,414	291	7	-	284	582
South Bay Children's Health Center	00213	15	04	55	42	97	1.77	172	49	1	-	48	97
South Bay Children's Health Center	00213	15	10	985	1,900	2,885	2.19	6,318	1,079	25	-	1,053	2,157
South Bay Children's Health Center	00213	15	12	478	1,981	2,459	2.19	5,385	523	12	-	511	1,047
South Bay Children's Health Center	00213	15	33	-	60	60	2.19	131	-	-	-	-	-
South Bay Children's Health Center	00213	15	34	795	940	1,735	2.19	3,800	871	20	-	850	1,741
South Bay Children's Health Center	00213	15	41	3,358	7,091	10,449	2.19	22,883	3,677	88	-	3,591	7,354
South Bay Children's Health Center	00213	15	42	8,646	15,907	22,553	2.19	49,391	7,277	169	-	7,108	14,555
South Bay Children's Health Center	00213	15	52	45	-	45	2.19	99	49	1	-	48	99
South Bay Children's Health Center	00213	15	61	566	974	1,540	3.88	5,975	1,098	26	-	1,072	2,196
South Bay Children's Health Center	00213	15	62	2,091	6,584	8,675	3.88	33,659	4,057	94	-	3,962	8,113
Special Service for Groups	00214	15	03	1,510	803	2,313	1.40	3,238	1,057	155	-	902	2,114
Special Service for Groups	00214	15	12	1,045	1,179	2,224	1.59	3,536	831	122	-	709	1,662
Special Service for Groups	00214	15	41	2,198	2,006	4,204	1.59	8,684	1,747	257	-	1,491	3,495
Special Service for Groups	00214	15	54	218	1,680	1,898	1.59	3,018	173	25	-	148	347
Special Service for Groups	00214	15	61	217	359	576	3.19	1,837	346	51	-	295	692
St. John's Hospital and Health Center	00217	15	03	1,069	2,812	3,881	1.89	7,335	1,010	184	-	826	2,020
St. John's Hospital and Health Center	00217	15	12	518	6,341	6,859	2.44	16,736	632	115	-	517	1,264
St. John's Hospital and Health Center	00217	15	33	-	2,100	2,100	2.44	5,124	-	-	-	-	-

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2004-2005 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
St. John's Hospital and Health Center	00217	15	41	2,460	25,440	27,900	2.44	68,076	3,001	548	-	2,453	6,002
St. John's Hospital and Health Center	00217	15	61	2,019	9,733	11,752	4.51	53,002	4,553	831	-	3,721	9,106
Starview	00543	10	85	303	13	316	171.75	54,273	25,012	13,998	-	12,022	51,032
Starview	00543	15	04	440	829	1,269	1.46	1,853	309	173	-	148	630
Starview	00543	15	10	239	484	723	1.99	1,439	229	128	-	110	466
Starview	00543	15	41	641	4,460	5,101	1.99	10,151	613	343	-	295	1,251
Starview	00543	15	42	3,731	12,893	16,624	1.99	33,082	3,568	1,997	-	1,715	7,281
Starview	00543	15	62	100	235	335	3.48	1,166	167	94	-	80	341
Stirling Academy, Inc.	00218	15	03	-	627	627	1.78	1,113	-	-	-	-	-
Stirling Academy, Inc.	00216	15	04	90	11,531	11,621	1.77	20,627	80	20	-	60	160
Stirling Academy, Inc.	00216	15	10	268	34,793	35,061	2.29	80,341	307	78	-	229	614
Stirling Academy, Inc.	00216	15	12	-	2,401	2,401	2.29	5,502	-	-	-	-	-
Stirling Academy, Inc.	00216	15	41	-	8,799	8,799	2.29	20,163	-	-	-	-	-
Stirling Academy, Inc.	00216	15	42	1,083	120,483	121,566	2.29	278,563	1,241	316	-	925	2,482
Stirling Academy, Inc.	00216	15	52	-	897	897	2.29	2,056	-	-	-	-	-
Stirling Academy, Inc.	00216	15	61	-	190	190	4.24	805	-	-	-	-	-
Stirling Academy, Inc.	00216	15	62	-	1,152	1,152	4.24	4,879	-	-	-	-	-
Verdugo Mental Health	00221	15	04	623	1,611	2,234	1.89	4,211	587	234	-	353	1,174
Verdugo Mental Health	00221	15	10	4,905	7,782	12,687	2.44	30,938	5,960	2,386	-	3,595	11,960
Verdugo Mental Health	00221	15	34	685	440	1,125	2.44	2,743	835	333	-	502	1,670
Verdugo Mental Health	00221	15	42	45,500	68,557	114,057	2.44	278,118	55,474	22,128	-	33,346	110,947
Verdugo Mental Health	00221	15	52	19,769	4,501	24,270	2.44	59,180	24,102	9,615	-	14,488	48,205
Verdugo Mental Health	00221	15	62	5,226	10,302	15,528	4.51	70,047	11,787	4,702	-	7,085	23,575
Vista Del Mar	00196	15	03	9,662	16,855	26,517	1.89	50,117	9,131	6,797	-	2,333	18,261
Vista Del Mar	00196	15	12	1,566	1,093	2,659	2.44	6,488	1,911	1,422	-	488	3,821
Vista Del Mar	00196	15	33	570	225	795	2.44	1,940	695	518	-	178	1,391
Vista Del Mar	00196	15	41	18,043	16,940	34,983	2.44	85,359	22,012	16,388	-	5,625	44,025
Vista Del Mar	00196	15	54	7,146	7,506	14,652	2.44	35,751	8,718	6,490	-	2,228	17,436
Vista Del Mar	00196	15	61	9,923	6,500	16,423	4.51	74,068	22,376	16,659	-	5,718	44,753
Vista Del Mar	00196	10	89	3,014	1,815	4,829	189.33	914,275	285,320	212,413	-	72,907	570,641
Vista Del Mar	00196	10	99	2,720	397	3,117	122.75	382,612	166,940	124,282	-	42,658	333,880
Total AB3632 Program Cost				6,636,864	6,089,332	12,726,196		30,621,853	7,921,190	2,179,519	136,775	5,504,104	15,741,588
DMH Directly Operated Admin. Cost (Attachment 9)		13.3182%						1,072,022	172,309	31,464	-	140,844	344,617
Contract Providers (NGAs) Admin. Cost (Attachment 9)		8.6442%						1,951,216	572,887	167,981	11,823	384,368	1,137,059
Grand Total AB3632 Program Cost				6,636,864	6,089,332	12,726,196		33,645,092	8,666,386	2,378,964	148,598	6,029,316	17,223,264

M:Jackie\W\SB90\fy0405\rev.backup to MH1912 sep\MH1912 backup

Attachment 7

Offsetting Revenue Worksheets

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - FEDERAL FINANCIAL PARTICIPATION (FFP)

A. FY 2004-2005 Federal Financial Participation (FFP) and Share of Administrative Cost

ENTITY NUMBER	ENTITY NAME	MODE	SFC	Overhead Percentage (%)	a SD/MC FFP	b Enhanced Child FFP	c Healthy Family FFP	d (a+b+c) Total
Treatment - Special Education Program (SEP)								
00019	LAC-DMH	10	85		78,004	-	-	78,004
00019	LAC-DMH	15	10		45,144	-	-	45,144
00019	LAC-DMH	16	34		20,426	-	-	20,426
00019	LAC-DMH	17	42		843,296	-	-	843,296
00019	LAC-DMH	18	52		9,211	-	-	9,211
00019	LAC-DMH	19	62		104,774	-	-	104,774
Subtotal LAC-DMH					1,100,855	-	-	1,100,855
Contract Providers (NGAs)					6,373,531	-	253,877	6,627,408
Subtotal LAC-DMH and Contract Providers					7,474,386	-	253,877	7,728,263
	DMH Directly Operated Admin. Cost (Attachment 9)			13.3182%	146,614	-	-	146,614
	Contract Providers (NGAs) Admin. Cost (Attachment 9)			8.6442%	550,941	-	21,946	572,887
Total Treatment FFP and Share of Admin. Cost					8,171,941	-	275,823	8,447,764
Assessment - Individualized Education Program (IEP), Case Management								
00019	LAC - DMH	15	04		192,927	-	-	192,927
00019	LAC - DMH	60	60		-	-	-	-
Subtotal LAC-DMH					192,927	-	-	192,927
	DMH Directly Operated Admin. Cost			13.3182%	25,695	-	-	25,695
Total Assessment FFP and Share of Admin. Cost					218,622	-	-	218,622
GRAND TOTAL TREATMENT & ASSESSMENT FFP AND SHARE OF ADMINISTRATIVE COSTS					8,390,563	-	275,823	8,666,386

B. FY 2004-2005 FFP REFUND, ADJUSTMENT FOR SMA AND SHARE OF ADMINISTRATIVE COST

ENTITY NUMBER	ENTITY NAME	MODE	SFC	a SD/MC FFP Refund & Adj. For SMA	b Enhanced Child FFP Refund	c Healthy Family FFP Refund	d (a+b+c) Total
Treatment - Special Education Program (SEP)							
00192	Hathaway Children & Family Services	10	99	132	-	-	132
00192	Hathaway Children & Family Services	15	03	43	-	1	44
00192	Hathaway Children & Family Services	15	12	127	-	7	135
00192	Hathaway Children & Family Services	15	33	2	-	-	2
00192	Hathaway Children & Family Services	15	41	698	-	79	777
00192	Hathaway Children & Family Services	15	54	21	-	14	35
00192	Hathaway Children & Family Services	15	61	80	-	32	113
00321	Hillsides	10	99	3	-	-	3
00321	Hillsides	15	04	172	-	-	172
00321	Hillsides	15	10	1,125	-	-	1,125
00321	Hillsides	15	34	138	-	-	138
00321	Hillsides	15	41	11	-	-	11
00321	Hillsides	15	42	10,833	-	-	10,833
00321	Hillsides	15	52	142	-	-	142
00321	Hillsides	15	54	3	-	-	3
00321	Hillsides	15	58	1,438	-	-	1,438
00321	Hillsides	15	61	7	-	-	7
00321	Hillsides	15	62	121	-	-	121
00543	Starview	10	85	1,008	-	-	1,008
00543	Starview	15	04	12	-	-	12
00543	Starview	15	10	9	-	-	9

		a	b	c	d

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - FEDERAL FINANCIAL PARTICIPATION (FFP)

(a+b+c)

ENTITY NUMBER	ENTITY NAME	MODE	SFC		SD/MC FFP Refund & Adj. For SMA	Enhanced Child FFP Refund	Healthy Family FFP Refund	Total
Treatment - Special Education Program (SEP) continued								
00543	Starview	15	41		25	-	-	25
00543	Starview	15	42		144	-	-	144
00543	Starview	15	62		7	-	-	7
00019	LAC-DMH	10	86		5,940	-	-	5,940
00019	LAC-DMH	15	04✓		(2,430)	-	-	(2,430)
00019	LAC-DMH	15	10		(936)	-	-	(936)
00019	LAC-DMH	15	34		(141)	-	-	(141)
00019	LAC-DMH	15	42		(17,493)	-	-	(17,493)
00019	LAC-DMH	15	52		(191)	-	-	(191)
00020	LAC-DMH	15	62		7,848	-	-	7,848
Total Treatment - SEP FFP Refund & Adjustment for State Maximum Allowance (SMA)					8,898	-	133	9,031
DMH Directly Operated Admin. Cost				13.3182%	(986)		-	(986)
Contract Providers Admin. Cost				8.6442%	1,409	-	12	1,421
Grand Total Treatment - SEP FFP Refund & Adj. For SMA and Share of Admin. Cost					9,321	-	145	9,466

C. MEDI-CAL THIRD PARTY REVENUES

LEGAL ENTITY NUMBER	LEGAL ENTITY NAME	MODE	SFC		MEDI-CAL 3RD PARTY REVENUES
00207	Child & Family Guidance Center	15	03		284
00207	Child & Family Guidance Center	15	12		289
00207	Child & Family Guidance Center	15	33		12
00207	Child & Family Guidance Center	15	41		3,927
00207	Child & Family Guidance Center	15	54		172
00207	Child & Family Guidance Center	15	61		755
Subtotal					5,439
Contract Providers Admin. Cost		8.6442%			470
Grand Total					5,909

D. Summary

TREATMENT - SEP		
FY 2004-2005 FEDERAL FINANCIAL PARTICIPATION	7,728,263	
FY 2004-2005 FEDERAL FINANCIAL PARTICIPATION REFUND	9,031	
FY 2004-2005 3RD PARTY MEDI-CAL REVENUES	5,439	
LESS: FY 2003-2004 SB 90 CLAIM FFP ADJUSTMENT	(1,173,523)	
TOTAL FEDERAL FINANCIAL PARTICIPATION, FFP REFUND, & MEDI-CAL REVENUE:	6,569,210	→ To HDS-3, Line 12
ADD: SHARE OF ADMIN. COST	720,406	
TOTAL FFP, FFP REFUND AND SHARE OF ADMIN. COSTS	7,289,616	
ASSESSMENT - IEP PROGRAM		
FY 2004-2005 FEDERAL FINANCIAL PARTICIPATION	192,927	→ To HDS-3, Line 05
ADD: SHARE OF ADMIN. COST	25,695	
TOTAL FFP AND SHARE OF Admin. COSTS	218,622	
FFP SHARE OF ADMIN. COST		
TREATMENT - SEP PROGRAM	720,406	
ASSESSMENT - IEP PROGRAM	25,695	
	746,101	→ To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TESTING (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (13.3182%)	CONTRACTOR ADMIN COSTS (8.6442%)	TOTAL EPSDT-SGF AND ADMIN COST
00019	LAC-DMH	10	85	63,760	8,492	-	72,252
00020	LAC-DMH	15	04	157,699	21,003	-	178,702
00021	LAC-DMH	15	10	36,900	4,914	-	41,815
00022	LAC-DMH	15	34	16,697	2,224	-	18,920
00023	LAC-DMH	15	42	689,310	91,804	-	781,114
00024	LAC-DMH	15	52	7,529	1,003	-	8,532
00025	LAC-DMH	15	62	85,642	11,406	-	97,048
00801	Aspen Community Services	15	04	-	-	-	-
00801	Aspen Community Services	15	10	-	-	-	-
00801	Aspen Community Services	15	42	-	-	-	-
00801	Aspen Community Services	15	62	-	-	-	-
00801	Aspen Community Services	10	85	-	-	-	-
00173	ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	15	03	373	-	32	405
00173	ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	15	04	908	-	79	987
00173	ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	15	10	696	-	60	757
00173	ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	15	12	101	-	9	110
00173	ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	15	41	1,083	-	94	1,177
00173	ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	15	42	4,904	-	424	5,328
00173	ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	15	61	489	-	42	531
00173	ASSOCIATED LEAGUE OF MEXICAN AMERICANS, INC	15	62	2,692	-	233	2,925
00178	Cedars-Sinai Medical Center	15	04	1,336	-	115	1,451
00178	Cedars-Sinai Medical Center	15	10	328	-	28	356
00178	Cedars-Sinai Medical Center	15	12	-	-	-	-
00178	Cedars-Sinai Medical Center	15	34	-	-	-	-
00178	Cedars-Sinai Medical Center	15	41	-	-	-	-
00178	Cedars-Sinai Medical Center	15	42	7,085	-	612	7,697
00178	Cedars-Sinai Medical Center	15	52	491	-	42	534
00178	Cedars-Sinai Medical Center	15	54	-	-	-	-
00178	Cedars-Sinai Medical Center	15	61	-	-	-	-
00178	Cedars-Sinai Medical Center	15	62	1,632	-	141	1,773
00207	Child & Family Guidance Center	15	03	32,428	-	2,803	35,232
00207	Child & Family Guidance Center	15	12	34,022	-	2,941	36,963
00207	Child & Family Guidance Center	15	33	1,443	-	125	1,567
00207	Child & Family Guidance Center	15	41	443,878	-	38,370	482,248
00207	Child & Family Guidance Center	15	54	20,561	-	1,777	22,338
00207	Child & Family Guidance Center	15	61	84,946	-	7,343	92,289
00210	Child & Family Center	15	03	20,281	-	1,751	22,013
00210	Child & Family Center	15	12	21,012	-	1,816	22,828
00210	Child & Family Center	15	33	578	-	50	628
00210	Child & Family Center	15	41	119,234	-	10,307	129,541
00210	Child & Family Center	15	54	14,382	-	1,243	15,625
00210	Child & Family Center	15	61	17,352	-	1,500	18,852
00783	ChildNet Youth & Family svcs	15	03	136	-	12	148
00783	ChildNet Youth & Family svcs	15	04	661	-	57	718
00783	ChildNet Youth & Family svcs	15	10	1,412	-	122	1,534
00783	ChildNet Youth & Family svcs	15	12	311	-	27	338
00783	ChildNet Youth & Family svcs	15	41	2,241	-	194	2,434
00783	ChildNet Youth & Family svcs	15	42	13,124	-	1,134	14,258
00783	ChildNet Youth & Family svcs	15	61	190	-	16	206
00783	ChildNet Youth & Family svcs	15	62	1,245	-	108	1,352
00783	ChildNet Youth & Family svcs	10	98	907	-	78	985
00179	Children's Hospital of Los Angeles	15	04	8,271	-	715	8,986
00179	Children's Hospital of Los Angeles	15	10	4,282	-	370	4,652
00179	Children's Hospital of Los Angeles	15	34	3,448	-	298	3,746
00179	Children's Hospital of Los Angeles	15	42	48,026	-	4,151	52,177
00179	Children's Hospital of Los Angeles	15	52	6,393	-	553	6,946
00179	Children's Hospital of Los Angeles	15	62	10,534	-	911	11,444
00591	Children's Institute, Inc.	15	04	18	-	2	19
00591	Children's Institute, Inc.	15	10	184	-	16	200
00591	Children's Institute, Inc.	15	42	1,037	-	90	1,127
00591	Children's Institute, Inc.	15	52	22	-	2	24
00591	Children's Institute, Inc.	15	62	120	-	10	131
00180	Community Counseling Service (Amanecer)	15	03	993	-	86	1,079
00180	Community Counseling Service (Amanecer)	15	04	2,943	-	254	3,198
00180	Community Counseling Service (Amanecer)	15	10	2,152	-	186	2,338
00180	Community Counseling Service (Amanecer)	15	12	651	-	56	707
00180	Community Counseling Service (Amanecer)	15	33	-	-	-	-
00180	Community Counseling Service (Amanecer)	15	41	3,366	-	291	3,657
00180	Community Counseling Service (Amanecer)	15	42	8,632	-	746	9,379

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TESTING (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (13.3182%)	CONTRACTOR ADMIN COSTS (8.6442%)	TOTAL EPSDT-SGF AND ADMIN COST
00180	Community Counseling Service (Amanecer)	15	52	2,917	-	252	3,169
00180	Community Counseling Service (Amanecer)	15	54	1,222	-	106	1,327
00180	Community Counseling Service (Amanecer)	15	61	470	-	41	510
00180	Community Counseling Service (Amanecer)	15	62	2,052	-	177	2,229
00181	Community Family Guidance Center	15	03	692	-	60	751
00181	Community Family Guidance Center	15	04	154	-	13	168
00181	Community Family Guidance Center	15	10	1,643	-	142	1,785
00181	Community Family Guidance Center	15	12	2,210	-	191	2,401
00181	Community Family Guidance Center	15	41	9,612	-	831	10,443
00181	Community Family Guidance Center	15	42	5,742	-	496	6,238
00181	Community Family Guidance Center	15	52	92	-	8	100
00181	Community Family Guidance Center	15	54	16	-	1	17
00181	Community Family Guidance Center	15	61	1,282	-	111	1,393
00181	Community Family Guidance Center	15	62	1,287	-	111	1,399
00472	Devereux Foundation	10	98	31,316	-	2,707	34,023
00472	Devereux Foundation	15	58	16,831	-	1,455	18,286
00472	Devereux Foundation	15	62	735	-	64	798
00183	Didi Hirsch Psychiatric Service	15	04	1,054	-	91	1,145
00183	Didi Hirsch Psychiatric Service	15	10	3,344	-	289	3,633
00183	Didi Hirsch Psychiatric Service	15	34	24	-	2	26
00183	Didi Hirsch Psychiatric Service	15	42	22,660	-	1,959	24,619
00183	Didi Hirsch Psychiatric Service	15	52	699	-	60	760
00183	Didi Hirsch Psychiatric Service	15	62	3,301	-	285	3,586
00184	Dubnoff Center For Child Development and Educational The	15	04	2,393	-	207	2,600
00184	Dubnoff Center For Child Development and Educational The	15	10	436	-	38	473
00184	Dubnoff Center For Child Development and Educational The	15	34	2,031	-	176	2,207
00184	Dubnoff Center For Child Development and Educational The	15	42	52,677	-	4,554	57,231
00184	Dubnoff Center For Child Development and Educational The	15	52	2,398	-	207	2,605
00184	Dubnoff Center For Child Development and Educational The	15	61	2,848	-	246	3,094
00184	Dubnoff Center For Child Development and Educational The	15	62	11,745	-	1,015	12,760
00778	D'Veal Family and Youth Services	10	92	1,486	-	128	1,614
00778	D'Veal Family and Youth Services	15	04	744	-	64	808
00778	D'Veal Family and Youth Services	15	10	313	-	27	340
00778	D'Veal Family and Youth Services	15	42	2,029	-	175	2,204
00778	D'Veal Family and Youth Services	15	62	707	-	61	768
00185	El Centro de Amistad, Inc.	15	04	268	-	23	291
00185	El Centro de Amistad, Inc.	15	10	510	-	44	554
00185	El Centro de Amistad, Inc.	15	42	2,215	-	191	2,406
00185	El Centro de Amistad, Inc.	15	62	385	-	33	419
00188	Enki Health and Research Systems	10	85	19,613	-	1,695	21,309
00188	Enki Health and Research Systems	15	04	27,154	-	2,347	29,501
00188	Enki Health and Research Systems	15	10	25,244	-	2,182	27,426
00188	Enki Health and Research Systems	15	34	33	-	3	36
00188	Enki Health and Research Systems	15	42	96,035	-	8,301	104,337
00188	Enki Health and Research Systems	15	52	2,695	-	233	2,928
00188	Enki Health and Research Systems	15	62	70,102	-	6,060	76,161
00724	Foothill Family Service	15	04	-	-	-	-
00724	Foothill Family Service	15	10	-	-	-	-
00724	Foothill Family Service	15	12	-	-	-	-
00724	Foothill Family Service	15	34	-	-	-	-
00724	Foothill Family Service	15	41	-	-	-	-
00724	Foothill Family Service	15	42	-	-	-	-
00724	Foothill Family Service	15	61	-	-	-	-
00724	Foothill Family Service	15	62	-	-	-	-
00190	Gateways Hospital	15	04	459	-	40	499
00190	Gateways Hospital	15	10	110	-	10	119
00190	Gateways Hospital	15	42	1,528	-	132	1,660
00190	Gateways Hospital	15	52	-	-	-	-
00190	Gateways Hospital	15	62	534	-	46	580
00190	Gateways Hospital	15	03	195	-	17	212
00190	Gateways Hospital	15	12	148	-	13	161
00190	Gateways Hospital	15	41	619	-	54	673
00190	Gateways Hospital	15	61	292	-	25	317
00191	Guidance Center (The)	15	04	5,162	-	446	5,608
00191	Guidance Center (The)	15	10	17,140	-	1,482	18,622
00191	Guidance Center (The)	15	34	848	-	73	921
00191	Guidance Center (The)	15	42	47,912	-	4,142	52,054
00191	Guidance Center (The)	15	52	7,016	-	606	7,622
00191	Guidance Center (The)	15	62	9,273	-	802	10,075

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
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OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TESTING (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (13.3182%)	CONTRACTOR ADMIN COSTS (8.6442%)	TOTAL EPSDT-SGF AND ADMIN COST
00174	Hamburger Home, Inc.	10	98	8,114	-	701	8,815
00174	Hamburger Home, Inc.	10	99	2,108	-	182	2,290
00174	Hamburger Home, Inc.	15	04	1,464	-	127	1,590
00174	Hamburger Home, Inc.	15	10	3,455	-	299	3,754
00174	Hamburger Home, Inc.	15	42	30,112	-	2,603	32,714
00174	Hamburger Home, Inc.	15	52	8	-	1	9
00174	Hamburger Home, Inc.	15	58	538	-	46	584
00174	Hamburger Home, Inc.	15	61	617	-	53	670
00174	Hamburger Home, Inc.	15	62	8,656	-	748	9,404
00174	Hamburger Home, Inc.	15	77	247	-	21	268
00192	Hathaway Children & Family Services	10	99	1,290	-	111	1,401
00192	Hathaway Children & Family Services	15	03	440	-	38	478
00192	Hathaway Children & Family Services	15	04	-	-	-	-
00192	Hathaway Children & Family Services	15	10	-	-	-	-
00192	Hathaway Children & Family Services	15	12	1,717	-	148	1,865
00192	Hathaway Children & Family Services	15	33	32	-	3	35
00192	Hathaway Children & Family Services	15	34	-	-	-	-
00192	Hathaway Children & Family Services	15	41	9,398	-	812	10,211
00192	Hathaway Children & Family Services	15	42	-	-	-	-
00192	Hathaway Children & Family Services	15	52	-	-	-	-
00192	Hathaway Children & Family Services	15	54	277	-	24	301
00192	Hathaway Children & Family Services	15	61	837	-	72	909
00192	Hathaway Children & Family Services	15	62	-	-	-	-
00198	Help Group Child and Family Center (The)	10	92	35	-	3	38
00198	Help Group Child and Family Center (The)	10	98	946	-	82	1,028
00198	Help Group Child and Family Center (The)	15	03	1,181	-	102	1,283
00198	Help Group Child and Family Center (The)	15	04	8,201	-	709	8,910
00198	Help Group Child and Family Center (The)	15	10	19,303	-	1,669	20,971
00198	Help Group Child and Family Center (The)	15	12	13,358	-	1,155	14,513
00198	Help Group Child and Family Center (The)	15	41	48,022	-	4,151	52,173
00198	Help Group Child and Family Center (The)	15	42	102,199	-	8,834	111,034
00198	Help Group Child and Family Center (The)	15	52	439	-	38	477
00198	Help Group Child and Family Center (The)	15	54	270	-	23	293
00198	Help Group Child and Family Center (The)	15	58	14,992	-	1,296	16,288
00198	Help Group Child and Family Center (The)	15	61	7,840	-	678	8,518
00198	Help Group Child and Family Center (The)	15	62	11,403	-	986	12,389
00321	Hillsides	10	99	-	-	-	-
00321	Hillsides	15	04	12,903	-	1,115	14,018
00321	Hillsides	15	10	83,901	-	7,253	91,154
00321	Hillsides	15	34	10,363	-	896	11,259
00321	Hillsides	15	41	840	-	73	913
00321	Hillsides	15	42	814,181	-	70,379	884,560
00321	Hillsides	15	52	10,717	-	926	11,643
00321	Hillsides	15	54	202	-	17	219
00321	Hillsides	15	58	108,246	-	9,357	117,603
00321	Hillsides	15	61	549	-	47	596
00321	Hillsides	15	62	9,099	-	787	9,886
00171	Institute for Redesign of Learning (The Almansor Center)	15	04	3,661	-	317	3,978
00171	Institute for Redesign of Learning (The Almansor Center)	15	10	5,136	-	444	5,580
00171	Institute for Redesign of Learning (The Almansor Center)	15	12	986	-	85	1,071
00171	Institute for Redesign of Learning (The Almansor Center)	15	41	3,498	-	302	3,801
00171	Institute for Redesign of Learning (The Almansor Center)	15	42	37,211	-	3,217	40,428
00171	Institute for Redesign of Learning (The Almansor Center)	15	52	5,856	-	506	6,363
00171	Institute for Redesign of Learning (The Almansor Center)	15	54	264	-	23	288
00171	Institute for Redesign of Learning (The Almansor Center)	15	61	534	-	46	580
00171	Institute for Redesign of Learning (The Almansor Center)	15	62	5,716	-	494	6,210
00195	Intercommunity Child Guidance Center	15	03	-	-	-	-
00195	Intercommunity Child Guidance Center	15	04	2,052	-	177	2,229
00195	Intercommunity Child Guidance Center	15	10	2,913	-	252	3,164
00195	Intercommunity Child Guidance Center	15	12	-	-	-	-
00195	Intercommunity Child Guidance Center	15	33	126	-	11	137
00195	Intercommunity Child Guidance Center	15	34	-	-	-	-
00195	Intercommunity Child Guidance Center	15	41	-	-	-	-
00195	Intercommunity Child Guidance Center	15	42	19,226	-	1,662	20,888
00195	Intercommunity Child Guidance Center	15	52	-	-	-	-
00195	Intercommunity Child Guidance Center	15	54	969	-	84	1,052
00195	Intercommunity Child Guidance Center	15	61	-	-	-	-
00195	Intercommunity Child Guidance Center	15	62	4,494	-	388	4,882
01201	Kids First Foundation DBA Mid Valley Youth Center	15	04	126	-	11	136

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LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (13.3182%)	CONTRACTOR ADMIN COSTS (8.6442%)	TOTAL EPSDT-SGF AND ADMIN COST
01201	Kids First Foundation DBA Mid Valley Youth Center	15	10	75	-	6	81
01201	Kids First Foundation DBA Mid Valley Youth Center	15	42	8,557	-	740	9,296
01201	Kids First Foundation DBA Mid Valley Youth Center	15	52	778	-	67	846
00315	LAUSD 97th St. Mental Health	15	03	3	-	0	3
00315	LAUSD 97th St. Mental Health	15	04	54	-	5	58
00315	LAUSD 97th St. Mental Health	15	10	146	-	13	159
00315	LAUSD 97th St. Mental Health	15	12	323	-	28	350
00315	LAUSD 97th St. Mental Health	15	34	205	-	18	223
00315	LAUSD 97th St. Mental Health	15	41	884	-	76	961
00315	LAUSD 97th St. Mental Health	15	42	858	-	74	932
00315	LAUSD 97th St. Mental Health	15	54	68	-	6	74
00315	LAUSD 97th St. Mental Health	15	61	296	-	26	322
00315	LAUSD 97th St. Mental Health	15	62	169	-	15	184
00199	Los Angeles Child Guidance Clinic	15	03	5,377	-	465	5,842
00199	Los Angeles Child Guidance Clinic	15	04	28,090	-	2,428	30,519
00199	Los Angeles Child Guidance Clinic	15	10	14,409	-	1,245	15,654
00199	Los Angeles Child Guidance Clinic	15	12	2,757	-	238	2,995
00199	Los Angeles Child Guidance Clinic	15	33	229	-	20	249
00199	Los Angeles Child Guidance Clinic	15	34	-	-	-	-
00199	Los Angeles Child Guidance Clinic	15	41	20,939	-	1,810	22,749
00199	Los Angeles Child Guidance Clinic	15	42	119,426	-	10,323	129,749
00199	Los Angeles Child Guidance Clinic	15	52	29,286	-	2,532	31,818
00199	Los Angeles Child Guidance Clinic	15	54	3,545	-	306	3,852
00199	Los Angeles Child Guidance Clinic	15	61	5,706	-	493	6,199
00199	Los Angeles Child Guidance Clinic	15	62	44,854	-	3,877	48,731
00518	Olive Crest Treatment Centers	15	04	720	-	62	783
00518	Olive Crest Treatment Centers	15	42	1,121	-	97	1,218
00518	Olive Crest Treatment Centers	15	52	590	-	51	641
00518	Olive Crest Treatment Centers	15	62	477	-	41	518
00518	Olive Crest Treatment Centers	10	98	2,014	-	174	2,188
00203	Pacific Clinics	10	89	18,260	-	1,578	19,839
00203	Pacific Clinics	15	03	36,018	-	3,113	39,132
00203	Pacific Clinics	15	12	44,245	-	3,825	48,069
00203	Pacific Clinics	15	33	85	-	7	93
00203	Pacific Clinics	15	41	557,120	-	48,159	605,278
00203	Pacific Clinics	15	54	52,002	-	4,495	56,498
00203	Pacific Clinics	15	61	63,684	-	5,505	69,189
00204	Pasadena Children's Training Society	15	03	1,700	-	147	1,846
00204	Pasadena Children's Training Society	15	04	296	-	26	322
00204	Pasadena Children's Training Society	15	10	25	-	2	27
00204	Pasadena Children's Training Society	15	12	243	-	21	264
00204	Pasadena Children's Training Society	15	33	-	-	-	-
00204	Pasadena Children's Training Society	15	41	1,690	-	146	1,836
00204	Pasadena Children's Training Society	15	42	239	-	21	259
00204	Pasadena Children's Training Society	15	52	347	-	30	377
00204	Pasadena Children's Training Society	15	54	519	-	45	564
00204	Pasadena Children's Training Society	15	58	202	-	17	219
00204	Pasadena Children's Training Society	15	61	313	-	27	340
00204	Pasadena Children's Training Society	15	62	170	-	15	184
00201	PENNY LANE CENTERS	15	03	47	-	4	51
00201	PENNY LANE CENTERS	15	04	-	-	-	-
00201	PENNY LANE CENTERS	15	10	613	-	53	666
00201	PENNY LANE CENTERS	15	12	134	-	12	145
00201	PENNY LANE CENTERS	15	41	284	-	25	308
00201	PENNY LANE CENTERS	15	42	5,393	-	466	5,859
00201	PENNY LANE CENTERS	15	52	24	-	2	26
00201	PENNY LANE CENTERS	15	54	-	-	-	-
00201	PENNY LANE CENTERS	15	58	2,628	-	227	2,855
00201	PENNY LANE CENTERS	15	61	112	-	10	121
00201	PENNY LANE CENTERS	15	62	958	-	83	1,041
01194	Personal Involvement Center	15	04	209	-	18	227
01194	Personal Involvement Center	15	10	114	-	10	123
01194	Personal Involvement Center	15	34	103	-	9	112
01194	Personal Involvement Center	15	42	1,595	-	138	1,733
01194	Personal Involvement Center	15	62	169	-	15	183
00208	San Fernando Valley CMHC Inc.	15	04	2,237	-	193	2,431
00208	San Fernando Valley CMHC Inc.	15	10	3,661	-	316	3,977
00208	San Fernando Valley CMHC Inc.	15	42	36,287	-	3,137	39,424
00208	San Fernando Valley CMHC Inc.	15	52	3,993	-	345	4,338

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
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LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (13.3182%)	CONTRACTOR ADMIN COSTS (8.6442%)	TOTAL EPSDT-SGF AND ADMIN COST
00208	San Fernando Valley CMHC Inc.	15	62	919	-	79	998
00208	San Fernando Valley CMHC Inc.	15	77	-	-	-	-
00320	San Gabriel Children's Center	10	89	96,802	-	8,368	105,170
00320	San Gabriel Children's Center	15	03	49	-	4	53
00320	San Gabriel Children's Center	15	12	2,948	-	255	3,202
00320	San Gabriel Children's Center	15	41	12,168	-	1,052	13,219
00320	San Gabriel Children's Center	15	54	22,529	-	1,947	24,476
00320	San Gabriel Children's Center	15	61	5,714	-	494	6,207
00558	SHIELDS for Families, Inc.	15	04	-	-	-	-
00558	SHIELDS for Families, Inc.	15	10	-	-	-	-
00558	SHIELDS for Families, Inc.	15	42	-	-	-	-
00213	South Bay Children's Health Center	10	98	21,648	-	1,871	23,520
00213	South Bay Children's Health Center	15	03	284	-	25	309
00213	South Bay Children's Health Center	15	04	48	-	4	52
00213	South Bay Children's Health Center	15	10	1,053	-	91	1,145
00213	South Bay Children's Health Center	15	12	511	-	44	555
00213	South Bay Children's Health Center	15	33	-	-	-	-
00213	South Bay Children's Health Center	15	34	850	-	73	924
00213	South Bay Children's Health Center	15	41	3,591	-	310	3,902
00213	South Bay Children's Health Center	15	42	7,108	-	614	7,722
00213	South Bay Children's Health Center	15	52	48	-	4	52
00213	South Bay Children's Health Center	15	61	1,072	-	93	1,165
00213	South Bay Children's Health Center	15	62	3,962	-	342	4,305
00214	Special Service for Groups	15	03	902	-	78	980
00214	Special Service for Groups	15	12	709	-	61	770
00214	Special Service for Groups	15	41	1,491	-	129	1,619
00214	Special Service for Groups	15	54	148	-	13	161
00214	Special Service for Groups	15	61	295	-	26	321
00217	St. John's Hospital and Health Center	15	03	826	-	71	897
00217	St. John's Hospital and Health Center	15	12	517	-	45	561
00217	St. John's Hospital and Health Center	15	33	-	-	-	-
00217	St. John's Hospital and Health Center	15	41	2,453	-	212	2,665
00217	St. John's Hospital and Health Center	15	61	3,721	-	322	4,043
00543	Starview	10	85	12,022	-	1,039	13,062
00543	Starview	15	04	148	-	13	161
00543	Starview	15	10	110	-	9	119
00543	Starview	15	41	295	-	25	320
00543	Starview	15	42	1,715	-	148	1,864
00543	Starview	15	62	80	-	7	87
00216	Stirling Academy, Inc.	15	03	-	-	-	-
00216	Stirling Academy, Inc.	15	04	60	-	5	65
00216	Stirling Academy, Inc.	15	10	229	-	20	249
00216	Stirling Academy, Inc.	15	12	-	-	-	-
00216	Stirling Academy, Inc.	15	41	-	-	-	-
00216	Stirling Academy, Inc.	15	42	925	-	80	1,005
00216	Stirling Academy, Inc.	15	52	-	-	-	-
00216	Stirling Academy, Inc.	15	61	-	-	-	-
00216	Stirling Academy, Inc.	15	62	-	-	-	-
00221	Verdugo Mental Health	15	04	353	-	31	383
00221	Verdugo Mental Health	15	10	3,595	-	311	3,905
00221	Verdugo Mental Health	15	34	502	-	43	545
00221	Verdugo Mental Health	15	42	33,346	-	2,882	36,228
00221	Verdugo Mental Health	15	52	14,488	-	1,252	15,740
00221	Verdugo Mental Health	15	62	7,085	-	612	7,698
00196	Vista Del Mar	15	03	2,333	-	202	2,535
00196	Vista Del Mar	15	12	488	-	42	530
00196	Vista Del Mar	15	33	178	-	15	193
00196	Vista Del Mar	15	41	5,625	-	486	6,111
00196	Vista Del Mar	15	54	2,228	-	193	2,420
00196	Vista Del Mar	15	61	5,718	-	494	6,212
00196	Vista Del Mar	10	89	72,907	-	6,302	79,209
00196	Vista Del Mar	10	99	42,658	-	3,687	46,345
SUBTOTAL - EPSDT-SGF				5,504,104	140,844	384,368	6,029,316
LESS:	FY 2003-2004 SB 90 EPSDT SGF REVENUE ADJUSTMENT (Attachment 7c)						(819,344)
GRAND TOTAL EPSDT-SGF AND SHARE OF ADMIN COST							5,209,972

(To HDS-3 Line 13)

Attachment 7c

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB 90 CLAIM REVENUE ADJUSTMENTS - PRIOR YEAR
FY 2004-2005

(1) FY 2003-2004 SB 90 Claim State General Fund (SGF) Revenue Adjustment

	1 TOTAL MEDI-CAL EPSDT	2 FY 2003-2004 ADJUSTED BASELINE	3 MEDI-CAL EPSDT AMOUNT OVER FY 2003-2004 ADJUSTED BASELINE (1 minus 2)	4 REVENUE OFFSET - EPSDT-SGF MATCH TO FFP (Col 3 x %) 46.70%
FY 2003-2004 Final Medi-Cal Explanation of Benefits (EOB)	$ 12,804,285	$ 5,441,812	$ 7,362,473	$ 3,438,275
FY 2003-2004 Estimate				4,257,619
Adjustment of FY 2003-2004 Estimate To Actual				$ (819,344) [a]

To Attachment 7b

(2) FY 2003-2004 SB 90 Claim Federal Financial Participation (FFP) Adjustment

	REVENUE OFFSET FFP
FY 2003-2004 Final Medi-Cal Explanation of Benefits (EOB)	$ 6,985,736
FY 2003-2004 Estimate	8,159,259
Adjustment of FY 2003-2004 Estimate To Actual	$ (1,173,523) [a]

To Attachment 7a

[a] Amounts will be an increase to FY 2004-2005 SB 90 claim.

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
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OFFSETTING REVENUES WORKSHEET - THIRD PARTY REVENUES

LEGAL ENTITY NUMBER	LEGAL ENTITY NAME	MODE	SFC		NON-MEDI-CAL 3RD PARTY REVENUES
00207	Child & Family Guidance Center	15	03		62
00207	Child & Family Guidance Center	15	12		265
00207	Child & Family Guidance Center	15	33		13
00207	Child & Family Guidance Center	15	41		1,822
00207	Child & Family Guidance Center	15	54		162
00207	Child & Family Guidance Center	15	61		535
00210	Child & Family Center	15	03		254
00210	Child & Family Center	15	12		326
00210	Child & Family Center	15	33		7
00210	Child & Family Center	15	41		1,871
00210	Child & Family Center	15	54		268
00210	Child & Family Center	15	61		260
SUBTOTAL					5,845
	Contract Providers (NGAs) Admin. Cost **(Attachment 9)**			8.6442%	505
TOTAL THIRD PARTY REVENUES AND SHARE OF ADMIN. COST					**6,350** → To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET -
CASE MANAGEMENT FOR OUT OF STATE PLACEMENT (SB 90 CHAPTER 654)

LEGAL ENTITY NUMBER	LEGAL ENTITY NAME	MODE	SFC	CASE MANAGEMENT	DMH DIRECTLY OPERATED ADMIN. COST 13.3182%	TOTAL
00019	LAC-DMH	15	04	$ 523,883	$ 69,772	$593,655
	TOTAL			$ 523,883	$ 69,772	$593,655

→ To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET -
FEDERAL INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) FUNDS

	Amount
FY 2004-05 FEDERAL IDEA FUNDS APPROVED	$ 13,832,574

FY 2004-05 FEDERAL IDEA CLAIMED SERVICES TO LOS ANGELES COUNTY OFFICE OF EDUCATION (LACOE):

LAC-DMH	$ 2,360,113
Contract Providers (Includes In-State and Out-Of-State)	11,830,586
TOTAL	$ 14,190,699

FY 2004-05 FEDERAL IDEA FUNDS RECEIVED	$ 13,832,574

FEDERAL IDEA FUNDS - ALLOCATION TO NON MED-CAL SERVICES

	Net FY 2004-05 Expenditures*	FY 2004-05 Allocated IDEA FUNDS
LACDMH	$ 4,945,258	$ 4,875,486
CONTRACT PROVIDERS	9,390,812	8,957,088
OUT-OF-STATE - SED PUPILS (SB 90 CHAPTER 654)	8,481,555	-
TOTAL	$ 22,817,625	$ 13,832,574

Notes:
*Expenditures were based on eligible Non Medi-Cal mental health services from FY 2004-2005 Year End Cost Report.

1) Federal IDEA Funds For In-State Services To Handicapped Students:

	ASSESSMENT	TREATMENT	TOTAL
LACDMH	$ 1,099,786	$ 3,775,700	$ 4,875,486
CONTRACT PROVIDERS	-	8,957,088	8,957,088
TOTAL	$ 1,099,786	$ 12,732,788	$13,832,574

To HDS-3, Line 07 and FAM-27, Line 33

To HDS-3, Line 13

Attachment 8

FY 2004-05 Indirect Cost Proposal (ICP)

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

September 10, 2004

TO: Gurubunda Singh Khalsa
Department of Mental Health

FROM: John Naimo
Assistant Auditor-Controller

SUBJECT: **Fiscal Year 2004-2005 Indirect Cost Proposal**

As requested, we reviewed Mental Health's Fiscal Year 2004-2005 Indirect Cost Proposal (ICP) submitted August 18, 2004. 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
dmhicp05

RECEIVED
SEP 16 2004
LAC-DEPT OF MENTAL HEALTH
BUDGET DIVISION

RECEIVED
SEP 15 2004
OFFICE OF FINANCE SPECIALIST

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH						
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05						
INDIRECT COST RATE BY PROGRAM	(1)			(2)		
See Worksheet 4 for Indirect/Direct Cost details	DMH Directly Operated Programs			Life Support		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	334,533	-	334,533	5,250	-	5,250
GENERAL ADMINISTRATION OPERATIONS	5,571,883	-	5,571,883	-	-	-
FISCAL SERVICES	1,477,261	-	1,477,261	16,503	-	16,503
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	-	146,511,650	146,511,650	-	-	-
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&EB	11,236,365	155,421,060	166,657,425	115,571	-	115,571
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	2,465,532	-	2,465,532	38,659	-	38,659
EXECUTIVE OFFICE	46,850	-	46,850	735	-	735
GENERAL ADMINISTRATION OPERATIONS	14,088,521	-	14,088,521	-	-	-
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	797,372		797,372	31,110		31,110
CARRY FORWARD - DMH - WORKSHEET 3-B	(1,353,680)		(1,353,680)	(9,700)		(9,700)
SUB-TOTAL SS & OTHERS	18,951,926	34,141,840	53,093,766	309,268	2,974,725	3,283,993
TOTAL EXPENDITURES						
CCAP	2,463,532	-	2,463,532	38,659	-	38,659
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	797,372	-	797,372	31,110	-	31,110
CARRY FORWARD - DMH - WORKSHEET 3-B	(1,353,680)	-	(1,353,680)	(9,700)	-	(9,700)
TOTAL EXPENDITURES	30,188,291	189,562,900	219,751,192	424,839	2,974,725	3,399,564
		DMH OH	14.6256%		DMH OH	12.9820%
		CCAP	1.2996%		CCAP	1.2996%
ADMINISTRATION OVERHEAD RATE	30,188,291 /	189,562,900 =	15.9252%	424,839 /	2,974,725 =	14.2816%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH						
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05						
INDIRECT COST RATE BY PROGRAM	(3)			(4)		
See Worksheet 4 for Indirect/Direct Cost details	Private Contract Providers			DHS		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	907,976	-	907,976	35,941	-	35,941
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,009,530	-	4,009,530	158,712	-	158,712
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	8,320,909	-	8,320,909	329,016	-	329,016
CONTRACTS ADMINISTRATION	3,723,329	-	3,723,329	35,609	-	35,609
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	-	-	-	-	-	-
DHS	-	-	-	-	0	0
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&EB	19,592,446	-	19,592,446	632,495	0	632,495
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	6,686,433	-	6,686,433	264,674	-	264,674
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	2,032,348	-	2,032,348	78,661	-	78,661
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	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	2,192,801		2,192,801	102,471		102,471
CARRY FORWARD - DMH - WORKSHEET 3-B	5,997,238		5,997,238	309,820		309,820
SUB-TOTAL SS & OTHERS	24,872,859	514,504,976	539,377,835	1,022,376	81,464,004	82,486,380
TOTAL EXPENDITURES						
CCAP	6,686,433	-	6,686,433	264,674	-	264,674
EXECUTIVE OFFICE	1,035,136	-	1,035,136	40,975	-	40,975
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,345,962	-	4,345,962	172,029	-	172,029
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,353,255	-	10,353,255	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	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	2,192,801	-	2,192,801	102,471	-	102,471
CARRY FORWARD - DMH - WORKSHEET 3-B	5,997,238	-	5,997,238	309,820	-	309,820
TOTAL EXPENDITURES	44,465,307	514,504,976	558,970,283	1,654,871	81,464,004	83,118,875
		DMH OH	7.3428%		DMH OH	1.7065%
		CCAP	1.2998%		CCAP	0.3248%
ADMINISTRATION OVERHEAD RATE	44,465,307 /	514,504,976 =	8.6423%	1,654,871 /	81,464,004 =	2.0314%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH						
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05						
INDIRECT COST RATE BY PROGRAM	(6)			(6)		
See Worksheet 4 for Indirect/Direct Cost details						
	Public Guardian			TAR / Office of Managed Care		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	15,158	-	15,158	9,537	-	9,537
GENERAL ADMINISTRATION OPERATIONS	251,011	-	251,011	190,327	-	190,327
FISCAL SERVICES	53,427	-	53,427	33,614	-	33,614
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	-	-	-	-	5,083,585	5,083,585
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&EB	651,594	5,158,093	5,809,687	254,022	5,083,585	5,337,606
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	111,628	-	111,628	70,231	-	70,231
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	2,598	-	2,598
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	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	52,708		52,708	23,650		23,650
CARRY FORWARD - DMH - WORKSHEET 3-B	(24,090)		(24,090)	150,543		150,543
SUB-TOTAL SS & OTHERS	828,854	3,431,284	4,260,138	735,550	320,492	1,056,041
TOTAL EXPENDITURES						
CCAP	111,628	-	111,628	70,231	-	70,231
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	-	-	-	-	5,404,076	5,404,076
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	52,708	-	52,708	23,650	-	23,650
CARRY FORWARD - DMH - WORKSHEET 3-B	(24,090)	-	(24,090)	150,543	-	150,543
TOTAL EXPENDITURES	1,480,446	8,589,377	10,069,825	989,571	5,404,076	6,393,646
		DMH OH	15.9362%		DMH OH	17.0120%
		CCAP	1.2996%		CCAP	1.2996%
ADMINISTRATION OVERHEAD RATE	1,480,446 /	8,589,377 =	17.2358%	989,571 /	5,404,076 =	18.3116%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH						
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05						
INDIRECT COST RATE BY PROGRAM	(7)			(8)		
See Worksheet 4 for Indirect/Direct Cost details	Fee for Service			SD/MC Unreimbursable Costs		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
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	-	-	-	-	-	-
SUB-TOTAL S&EB	1,369,307	-	1,369,307	389,892	631,590	1,021,481
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	498,400	-	498,400	468,558	-	468,558
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	171,033		171,033	280,671		280,671
CARRY FORWARD - DMH - WORKSHEET 3-B	(737,241)		(737,241)	422,151		422,151
SUB-TOTAL SS & OTHERS	2,652,683	90,716,389	93,369,052	1,238,828	35,422,836	36,661,664
TOTAL EXPENDITURES						
CCAP	498,400	-	498,400	468,558	-	468,558
EXECUTIVE OFFICE	77,158	-	77,158	72,538	-	72,538
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	1,814,755	-	1,814,755	241,586	-	241,586
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	171,033	-	171,033	280,671	-	280,671
CARRY FORWARD - DMH - WORKSHEET 3-B	(737,241)	-	(737,241)	422,151	-	422,151
TOTAL EXPENDITURES	4,021,970	90,716,389	94,738,359	1,628,720	36,054,425	37,683,145
		DMH OH	3.8642%		DMH OH	3.2178%
		CCAP	0.5494%		CCAP	1.2996%
ADMINISTRATION OVERHEAD RATE	4,021,970 /	90,716,389 =	4.4336%	1,628,720 /	36,054,425 =	4.5174%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH				
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05				
INDIRECT COST RATE BY PROGRAM		(9)		(10)
See Worksheet 4 for Indirect/Direct Cost details				
		State Hospital		Grand
	Indirect	Direct	Total	Total
SALARIES AND EMPLOYEE BENEFITS				
CCAP	-	-	-	-
EXECUTIVE OFFICE	19,283	-	19,283	1,458,987
GENERAL ADMINISTRATION OPERATIONS	-	-	-	6,019,221
FISCAL SERVICES	67,965	-	67,965	6,285,880
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	165,896	-	165,896	13,638,286
CONTRACTS ADMINISTRATION	-	-	-	3,922,091
MANAGEMENT INFORMATION SYSTEMS	73,242	-	73,242	8,249,636
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	148,511,650
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	6,909,410
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-
DHS	-	-	-	0
PUBLIC GUARDIAN	-	-	-	5,158,098
TAR/OFFICE OF MANAGED CARE	-	-	-	5,083,585
FEE FOR SERVICE	-	-	-	-
STATE HOSPITAL	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	831,690
CONTRACT PROVIDERS	-	-	-	-
SUB-TOTAL S&EB	326,387	-	326,387	200,862,408
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS				
CCAP	142,001	-	142,001	10,744,114
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	-	-	-	320,492
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	-	-	-	514,504,976
CARRY FORWARD - CCAP - WORKSHEET 3-A	62,037		62,037	3,713,853
CARRY FORWARD - DMH - WORKSHEET 3-B	26,278		26,278	4,781,319
SUB-TOTAL SS & OTHERS	528,508	43,706,600	44,235,108	857,623,977
TOTAL EXPENDITURES				
CCAP	142,001	-	142,001	10,744,114
EXECUTIVE OFFICE	21,983	-	21,983	1,663,314
GENERAL ADMINISTRATION OPERATIONS	-	-	-	21,215,506
FISCAL SERVICES	73,215	-	73,215	8,362,458
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	-	-	-	514,504,976
CARRY FORWARD - CCAP - WORKSHEET 3-A	62,037	-	62,037	3,713,853
CARRY FORWARD - DMH - WORKSHEET 3-B	26,278	-	26,278	4,781,319
TOTAL EXPENDITURES	854,894	43,706,600	44,561,494	1,058,686,365
		DMH OH	1.6311%	
		CCAP	0.3249%	
ADMINISTRATION OVERHEAD RATE	854,894	/ 43,706,600 =	1.9560%	

Attachment 9

FY 2004-05 Year End Indirect Cost Rates by Program

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(1) DMH Directly Operated Programs			(2) Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	423,707		423,707	4,410		4,410
GENERAL ADMINISTRATION OPERATIONS	6,291,775		6,291,775	-		-
FISCAL SERVICES	1,637,511		1,637,511	12,509		12,509
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,916,653		3,916,653	6,465		6,465
CONTRACTS ADMINISTRATION	-		-	11,080		11,080
MANAGEMENT INFORMATION SYSTEMS	888,379		888,379	48,921		48,921
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		165,748,660	165,748,660		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		6,174,332	6,174,332		-	-
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		-	-		-	-
SUB-TOTAL S&EB	13,158,024	171,922,992	185,079,017	83,388	-	83,388
SRVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	2,538,463		2,538,463	28,401		28,401
EXECUTIVE OFFICE	84,150		84,150	876		876
GENERAL ADMINISTRATION OPERATIONS	7,268,078		7,268,078	-		-
FISCAL SERVICES	55,375		55,375	233		233
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	343,526		343,526	1,776		1,776
CONTRACTS ADMINISTRATION	-		-	365		365
MANAGEMENT INFORMATION SYSTEMS	4,243,502		4,243,502	150,703		150,703
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		31,640,888	31,640,888		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		4,426,143	4,426,143		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		2,163,828	2,163,828
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		-	-		-	-
SUB-TOTAL S& & OTHERS	14,531,083	36,066,830	50,497,913	180,353	2,163,828	2,344,181
TOTAL EXPENDITURES						
CCAP	2,538,463	-	2,538,463	28,401	-	28,401
EXECUTIVE OFFICE	507,856	-	507,856	5,286	-	5,286
GENERAL ADMINISTRATION OPERATIONS	13,559,853	-	13,559,853	-	-	-
FISCAL SERVICES	1,692,886	-	1,692,886	12,742	-	12,742
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,260,178	-	4,260,178	8,241	-	8,241
CONTRACTS ADMINISTRATION	-	-	-	11,445	-	11,445
MANAGEMENT INFORMATION SYSTEMS	5,128,881	-	5,128,881	199,624	-	199,624
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	197,289,348	197,289,348	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	10,600,475	10,600,475	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,163,828	2,163,828
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	-	-	-	-	-	-
TOTAL EXPENDITURES	27,687,107	207,889,823	235,576,930	263,739	2,163,828	2,427,567
		DMH OH	12.0981%		DMH OH	10.9684%
		CCAP	1.2201%		CCAP	1.2201%
ADMIN OVERHEAD RATE FOR 2004/2005	27,687,107 /	207,889,823 =	13.3182%	263,739 /	2,163,828 =	12.1885%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT

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

	3 (a) In-State MH Contract Providers			3 (b) Consulation, Out of State, & Other Contractors		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	1,105,416		1,105,416	20,252		20,252
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,272,133		4,272,133	78,450		78,450
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,216,228		10,216,228	187,204		187,204
CONTRACTS ADMINISTRATION	5,339,641		5,339,641	72,231		72,231
MANAGEMENT INFORMATION SYSTEMS	3,429,012		3,429,012	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	24,364,430	-	24,364,430	356,137	-	356,137
SRVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	6,617,399		6,617,399	121,235		121,235
EXECUTIVE OFFICE	219,539		219,539	4,022		4,022
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	144,469		144,469	2,646		2,646
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	896,231		896,231	16,419		16,419
CONTRACTS ADMINISTRATION	131,078		131,078	1,766		1,766
MANAGEMENT INFORMATION SYSTEMS	14,510,411		14,510,411	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		542,367,668	542,367,668		-	-
OTHER CONTRACT PROVIDERS		-	-		9,936,469	9,936,469
SUB-TOTAL SS & OTHERS	22,519,127	542,367,668	564,886,795	146,088	9,936,469	10,082,577
TOTAL EXPENDITURES						
CCAP	6,617,399	-	6,617,399	121,235	-	121,235
EXECUTIVE OFFICE	1,324,955	-	1,324,955	24,274	-	24,274
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,416,601	-	4,416,601	79,096	-	79,096
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	11,114,459	-	11,114,459	203,623	-	203,623
CONTRACTS ADMINISTRATION	5,470,718	-	5,470,718	73,997	-	73,997
MANAGEMENT INFORMATION SYSTEMS	17,939,423	-	17,939,423	-	-	-
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	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	542,367,668	542,367,668	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	9,936,469	9,936,469
TOTAL EXPENDITURES	46,883,556	542,367,668	589,251,224	502,225	9,936,469	10,438,714
		DMH OH	7.4241%		DMH OH	3.8343%
		CCAP	1.2201%		CCAP	1.2201%
ADMIN OVERHEAD RATE FOR 2004/2005	46,883,556 /	542,367,668 =	8.6442%	502,225 /	9,936,469 =	5.0543%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(4) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	49,747		49,747	18,796		18,796
GENERAL ADMINISTRATION OPERATIONS	-		-	289,689		289,689
FISCAL SERVICES	192,257		192,257	53,316		53,316
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	437,417		437,417	333,302		333,302
CONTRACTS ADMINISTRATION	52,447		52,447	-		-
MANAGEMENT INFORMATION SYSTEMS	103,045		103,045	13,016		13,016
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		5,742,832	5,742,832
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	834,913	-	834,913	708,119	5,742,832	6,450,951
SRVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	297,800		297,800	112,521		112,521
EXECUTIVE OFFICE	9,880		9,880	3,733		3,733
GENERAL ADMINISTRATION OPERATIONS	-		-	334,640		334,640
FISCAL SERVICES	6,501		6,501	992		992
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	40,178		40,178	7,966		7,966
CONTRACTS ADMINISTRATION	217		217	-		-
MANAGEMENT INFORMATION SYSTEMS	495,071		495,071	40,097		40,097
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		97,631,772	97,631,772		-	-
PUBLIC GUARDIAN		-	-		3,479,500	3,479,500
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	849,646	97,631,772	98,481,417	499,949	3,479,500	3,979,449
TOTAL EXPENDITURES						
CCAP	297,800	-	297,800	112,521	-	112,521
EXECUTIVE OFFICE	59,626	-	59,626	22,529	-	22,529
GENERAL ADMINISTRATION OPERATIONS	-	-	-	624,328	-	624,328
FISCAL SERVICES	198,758	-	198,758	54,307	-	54,307
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	477,593	-	477,593	341,268	-	341,268
CONTRACTS ADMINISTRATION	52,664	-	52,664	-	-	-
MANAGEMENT INFORMATION SYSTEMS	598,116	-	598,116	53,113	-	53,113
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	97,631,772	97,631,772	-	-	-
PUBLIC GUARDIAN	-	-	-	-	9,222,332	9,222,332
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	1,684,559	97,631,772	99,316,330	1,208,068	9,222,332	10,430,400
		DMH OH	1.4204%		DMH OH	11.8793%
		CCAP	0.3050%		CCAP	1.2201%
ADMIN. OVERHEAD RATE FOR 2004/2005	1,684,559 /	97,631,772 =	1.7254%	1,208,068 /	9,222,332 =	13.0994%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	10,192		10,192	67,063		67,063
GENERAL ADMINISTRATION OPERATIONS	211,570		211,570	-		-
FISCAL SERVICES	28,911		28,911	196,244		196,244
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	16,436		16,436	589,679		589,679
CONTRACTS ADMINISTRATION	-		-	188,486		188,486
MANAGEMENT INFORMATION SYSTEMS	-		-	494,323		494,323
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		4,804,703	4,804,703		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	269,109	4,804,703	5,073,812	1,515,795	-	1,515,795
SRVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	61,016		61,016	401,462		401,462
EXECUTIVE OFFICE	2,024		2,024	13,319		13,319
GENERAL ADMINISTRATION OPERATIONS	244,400		244,400	-		-
FISCAL SERVICES	538		538	175,456		175,456
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,117		4,117	54,162		54,162
CONTRACTS ADMINISTRATION	-		-	5,554		5,554
MANAGEMENT INFORMATION SYSTEMS	-		-	1,762,241		1,762,241
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		196,202	196,202		-	-
FEE FOR SERVICE		-	-		82,704,659	82,704,659
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	312,095	196,202	508,297	2,412,194	82,704,659	85,116,853
TOTAL EXPENDITURES						
CCAP	61,016	-	61,016	401,462	-	401,462
EXECUTIVE OFFICE	12,217	-	12,217	80,382	-	80,382
GENERAL ADMINISTRATION OPERATIONS	455,970	-	455,970	-	-	-
FISCAL SERVICES	29,449	-	29,449	371,700	-	371,700
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	22,552	-	22,552	643,840	-	643,840
CONTRACTS ADMINISTRATION	-	-	-	174,040	-	174,040
MANAGEMENT INFORMATION SYSTEMS	-	-	-	2,256,563	-	2,256,563
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	5,000,905	5,000,905	-	-	-
FEE FOR SERVICE	-	-	-	-	82,704,659	82,704,659
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	581,204	5,000,905	5,582,109	3,927,988	82,704,659	86,632,647
		DMH OH	10.4018%		DMH OH	4.2640%
		CCAP	1.2201%		CCAP	0.4854%
ADMIN. OVERHEAD RATE FOR 2004/2005	581,204 /	5,000,905 =	11.8220%	3,927,988 /	82,704,659 =	4.7494%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(8) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	77,613		77,613	17,575		17,575
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	220,147		220,147	49,852		49,852
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	113,773		113,773	148,513		148,513
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	105,017		105,017
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		438,885	438,885		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	411,533	438,885	850,418	320,958	-	320,958
SRVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	464,615		464,615	105,212		105,212
EXECUTIVE OFFICE	15,414		15,414	3,491		3,491
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,095		4,095	927		927
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	31,249		31,249	14,171		14,171
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	323,505		323,505
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		-	-		34,493,035	34,493,035
SD/MC UNREIMBURSABLE COSTS		37,641,370	37,641,370		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	515,374	37,641,370	38,156,744	447,306	34,493,035	34,940,341
TOTAL EXPENDITURES						
CCAP	464,615	-	464,615	105,212	-	105,212
EXECUTIVE OFFICE	93,027	-	93,027	21,066	-	21,066
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	224,243	-	224,243	50,780	-	50,780
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	145,023	-	145,023	162,685	-	162,685
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	428,521	-	428,521
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	-	-	-	-	34,493,035	34,493,035
SD/MC UNREIMBURSABLE COSTS	-	38,080,255	38,080,255	-	-	-
IN-STATE MH CONTRACT PROVIDERS			-			-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	926,907	38,080,255	39,007,162	768,264	34,493,035	35,261,299
		DMH OH	1.2140%		DMH OH	1.9223%
		CCAP	1.2201%		CCAP	0.3050%
ADMIN OVERHEAD RATE FOR 2004/2005	926,907 /	38,080,255 =	2.4341%	768,264 /	34,493,035 =	2.2273%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(10) Grand Total		
	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS			
CCAP	-	-	-
EXECUTIVE OFFICE	1,794,771	-	1,794,771
GENERAL ADMINISTRATION OPERATIONS	6,793,034	-	6,793,034
FISCAL SERVICES	6,739,331	-	6,739,331
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	15,969,669	-	15,969,669
CONTRACTS ADMINISTRATION	5,643,885	-	5,643,885
MANAGEMENT INFORMATION SYSTEMS	5,079,713	-	5,079,713
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	165,746,660	165,746,660
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	6,174,332	6,174,332
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-
DHS	-	-	-
PUBLIC GUARDIAN	-	5,742,832	5,742,832
TAR/OFFICE OF MANAGED CARE	-	4,604,703	4,604,703
FEE FOR SERVICE	-	-	-
STATE HOSPITAL	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	438,885	438,885
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	42,020,403	182,909,412	224,929,815
SRVC & SUPP / OTHER CHAR /FIXED ASSETS			
CCAP	10,744,114	-	10,744,114
EXECUTIVE OFFICE	356,448	-	356,448
GENERAL ADMINISTRATION OPERATIONS	7,847,117	-	7,847,117
FISCAL SERVICES	391,233	-	391,233
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	1,409,794	-	1,409,794
CONTRACTS ADMINISTRATION	138,979	-	138,979
MANAGEMENT INFORMATION SYSTEMS	21,525,529	-	21,525,529
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	31,540,688	31,540,688
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	4,426,143	4,426,143
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,163,828	2,163,828
DHS	-	97,631,772	97,631,772
PUBLIC GUARDIAN	-	3,479,500	3,479,500
TAR/OFFICE OF MANAGED CARE	-	196,202	196,202
FEE FOR SERVICE	-	82,704,659	82,704,659
STATE HOSPITAL	-	34,493,035	34,493,035
SD/MC UNREIMBURSABLE COSTS	-	37,641,370	37,641,370
IN-STATE MH CONTRACT PROVIDERS	-	542,367,668	542,367,668
OTHER CONTRACT PROVIDERS	-	9,936,489	9,936,489
SUB-TOTAL SS & OTHERS	42,413,214	646,581,354	688,994,567
TOTAL EXPENDITURES			
CCAP	10,744,114	-	10,744,114
EXECUTIVE OFFICE	2,151,218	-	2,151,218
GENERAL ADMINISTRATION OPERATIONS	14,640,152	-	14,640,152
FISCAL SERVICES	7,130,563	-	7,130,563
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	17,379,463	-	17,379,463
CONTRACTS ADMINISTRATION	5,782,864	-	5,782,864
MANAGEMENT INFORMATION SYSTEMS	26,605,242	-	26,605,242
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	197,269,348	197,269,348
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	10,600,475	10,600,475
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,163,828	2,163,828
DHS	-	97,631,772	97,631,772
PUBLIC GUARDIAN	-	9,222,332	9,222,332
TAR/OFFICE OF MANAGED CARE	-	5,000,905	5,000,905
FEE FOR SERVICE	-	82,704,659	82,704,659
STATE HOSPITAL	-	34,493,035	34,493,035
SD/MC UNREIMBURSABLE COSTS	-	38,080,255	38,080,255
IN-STATE MH CONTRACT PROVIDERS	-	542,367,668	542,367,668
OTHER CONTRACT PROVIDERS	-	9,936,489	9,936,489
TOTAL EXPENDITURES	84,433,616	1,029,490,766	1,113,924,382

ADMIN OVERHEAD RATE FOR 2004/2005

ok ok ok

Attachment 10

FY 2004-05 MH 1966 Cost Report Forms

County of Los Angeles - Department of Mental Health
Legal Entities with SB 90 Claims For Reimbursement
FY 2004-2005 MH 1966 Cost Report Forms

Legal Entity Number	Legal Entity Name
00019	Los Angeles County
00801	Aspen Health Services
00173	Associated League of Mexican Americans
00178	Cedars-Sinai Medical Center
00210	Child and Family Center
00207	Child and Family Guidance Center
00783	Childnet and Youth Family Service
00179	Children's Hospital of Los Angeles
00591	Children's Institute, Inc.
00180	Community Counseling Services
00181	Community Family Guidance
00472	Devereux Foundation
00183	Didi Hirsch Psychiatric Service
00184	Dubnoff Center for Child Develop.
00778	D'Veal Family and Youth Svcs.
00185	El Centro de Amistad, Inc.
00188	Enki Health & Research Systems, Inc.
00724	Foothill Family Service
00190	Gateways Hospital Mental Health Center
00191	Guidance Center (The)
00174	Hamburger Home
00192	Hathaway Children
00198	Help Group Child & Family Center
00321	Hillsides
00171	Institute for Redesign of Learning (Almansor Ctr.)
00195	Intercommunity Child Guidance Ctr.
01201	Kids First Foundation, Inc.
00199	Los Angeles Child Guidance Clinic
00315	Los Angeles Unified School District

County of Los Angeles - Department of Mental Health
Legal Entities with SB 90 Claims For Reimbursement
FY 2004-2005 MH 1966 Cost Report Forms

Legal Entity Number	Legal Entity Name
00518	Olive Crest Treatment Center, Inc.
00203	Pacific Clinics
00204	Pasadena Children's Training Society
00201	Penny Lane Centers
01194	Personal Involvement Center, Inc
00208	San Fernando Valley Comm. MHC, Inc.
00320	San Gabriel Children's Center
00558	Shields for Families Inc.
00213	South Bay Children's Health Center
00214	Special Service for Groups
00217	St. John's Health Center
00543	Star View Adolescent Center
00216	Stirling Academy, Inc.
00221	Verdugo Mental Health Center
00196	Vista Del Mar Child and Family Svcs.

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev: 7/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: County of Los Angeles			A	B	C	D	E	F	G
Legal Entity Number: 00019			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	58
1	Allocation Percentage		100.00%	10.68%	1.99%	0.71%	36.82%	6.09%	0.26%
2	Total Units			9,678,333	1,400,093	494,710	25,948,574	4,292,770	181,566
3	Gross Cost		170,184,993	18,176,828	3,380,795	1,202,917	62,657,852	10,365,724	438,475
4	Cost per Unit			1.88	2.41	2.43	2.41	2.41	2.41
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.54	1.98	1.98	1.98	1.98	1.98
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		1,299,949	7,670	2,132	2,992,743	44,414	4,542
8A		10/01/04 - 06/30/05		3,133,289	1,207	1,674	7,852,217	3,869	13,573
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		216,210	10,890	1,212	450,380	75,577	
9A		10/01/04 - 06/30/05		420,992	1,632	220	1,130,283	15,860	
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		5,076			8,647		
10A		10/01/04 - 06/30/05		11,087			30,165		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05		165			200		
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		9,788			12,596		
11A		10/01/04 - 06/30/05		62,668			115,336		
12	Non-Medi-Cal Units			4,519,127	1,378,694	489,472	13,356,007	4,153,050	163,471
13	Medi-Cal Costs	07/01/04 - 09/30/04	15,408,911	2,441,427	18,521	5,184	7,226,558	107,246	10,988
13A		10/01/04 - 06/30/05	40,747,464	5,884,577	2,915	4,070	18,980,896	9,342	32,775
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	15,297,951	2,456,903	18,715	5,202	7,302,294	108,370	11,062
14A		10/01/04 - 06/30/05	40,406,703	5,921,879	2,945	4,085	19,159,409	9,440	33,118
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	12,603,120	2,001,921	15,187	4,221	5,925,632	87,940	8,993
15A		10/01/04 - 06/30/05	33,321,904	4,825,235	2,390	3,315	15,547,389	7,661	26,875
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	2,723,727	405,063	26,296	2,947	1,067,530	182,495	
17A		10/01/04 - 06/30/05	5,817,447	790,663	3,941	535	2,729,287	38,297	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	2,702,968	406,637	26,572	2,957	1,096,927	184,408	
18A		10/01/04 - 06/30/05	5,789,715	795,675	3,982	537	2,757,891	38,698	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	2,227,592	332,963	21,562	2,400	891,752	149,642	
19A		10/01/04 - 06/30/05	4,757,361	648,328	3,231	438	2,237,960	31,403	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	44,244	9,537			20,880		
21A		10/01/04 - 06/30/05	125,104	20,822			72,839		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	44,015	9,597			21,099		
22A		10/01/04 - 06/30/05	124,844	20,954			73,603		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	36,200	7,820			17,121		
23A		10/01/04 - 06/30/05	102,404	17,074			59,727		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	2,060	310			483		
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	2,040	312			488		
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05	1,698	254			396		
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	65,792	18,383			30,415		
29A		10/01/04 - 06/30/05	508,932	117,696			278,501		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	65,603	18,499			30,734		
30A		10/01/04 - 06/30/05	508,498	118,443			281,420		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	53,851	15,074			24,940		
31A		10/01/04 - 06/30/05	416,673	96,509			228,365		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs (forms) to state/CFRS_2004-2005_19000198.xls		104,741,293	8,487,349	3,329,123	1,190,181	32,250,663	10,028,343	394,732

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			CR H	CR I	J	K	L	M	N
Legal Entity: County of Los Angeles			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00019									
Mode: 15 - Outpatient Services (Program 1)			62	77					
1	Allocation Percentage		28.97%	14.49%					
2	Total Units		10,535,795	6,542,541					
3	Gross Cost		49,296,060	24,688,342					
4	Cost per Unit		4.68	3.77					
5	SMA per Unit		4.51	3.63					
6	Published Charge per Unit		3.81	3.07					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	898,767	369,682					
8A		10/01/04 - 06/30/05	2,400,687	1,225,545					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04	184,823	40,748					
9A		10/01/04 - 06/30/05	403,177	97,687					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	1,255	2,110					
10A		10/01/04 - 06/30/05	2,795	4,871					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05	275						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	1,545	2,590					
11A		10/01/04 - 06/30/05	18,241	7,264					
12	Non-Medi-Cal Units		6,624,230	4,792,044					
13	Medi-Cal Costs	07/01/04 - 09/30/04	4,205,252	1,393,756					
13A		10/01/04 - 06/30/05	11,232,604	4,620,485					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	4,053,439	1,341,946					
14A		10/01/04 - 06/30/05	10,827,098	4,448,728					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,424,302	1,134,924					
15A		10/01/04 - 06/30/05	9,148,617	3,762,423					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	864,771	153,626					
17A		10/01/04 - 06/30/05	1,886,430	388,294					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	833,552	147,915					
18A		10/01/04 - 06/30/05	1,818,326	354,604					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	704,176	125,098					
19A		10/01/04 - 06/30/05	1,538,104	299,899					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	5,872	7,955					
21A		10/01/04 - 06/30/05	13,078	18,364					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	5,660	7,659					
22A		10/01/04 - 06/30/05	12,605	17,682					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	4,782	6,478					
23A		10/01/04 - 06/30/05	10,649	14,954					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	1,287						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	1,240						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05	1,048						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	7,229	9,765					
29A		10/01/04 - 06/30/05	85,348	27,386					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	6,968	9,402					
30A		10/01/04 - 06/30/05	82,267	26,368					
31	Healthy Families Published Charges	07/01/04 - 09/30/04	5,886	7,951					
31A		10/01/04 - 06/30/05	69,498	22,300					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		30,994,191	18,066,711					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19
Legal Entity: County of Los Angeles
Legal Entity Number: 00019
Mode: 10 - Day Services

			A	CR B	CR C	CR D	CR E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				82	85	92	98		
1	Allocation Percentage		100.00%	8.36%	87.94%	0.18%	3.52%		
2	Total Units			2,287	18,541	92	1,145		
3	Gross Cost		4,143,819	346,382	3,644,027	7,510	145,900		
4	Cost per Unit			151.46	196.54	81.63	127.42		
5	SMA per Unit			134.81	189.33	78.64	122.75		
6	Published Charge per Unit			123.33	160.04	66.47	103.76		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		252	4,053	27	40		
8A		10/01/04 - 06/30/05		871	11,622		255		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				19	37		
9A		10/01/04 - 06/30/05					97		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			1				
11A		10/01/04 - 06/30/05			50				
12	Non-Medi-Cal Units			1,164	2,815	46	716		
13	Medi-Cal Costs	07/01/04 - 09/30/04	842,040	38,167	796,572	2,204	5,097		
13A		10/01/04 - 06/30/05	2,448,587	131,919	2,284,175		32,493		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	808,360	33,972	767,354	2,123	4,910		
14A		10/01/04 - 06/30/05	2,349,114	117,420	2,200,393		31,301		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	685,668	31,079	648,642	1,785	4,150		
15A		10/01/04 - 06/30/05	1,993,864	107,420	1,859,985		28,459		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	6,266			1,551	4,715		
17A		10/01/04 - 06/30/05	12,360				12,360		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	6,036			1,494	4,542		
18A		10/01/04 - 06/30/05	11,907				11,907		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	5,102			1,263	3,839		
19A		10/01/04 - 06/30/05	10,065				10,065		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	197		197				
29A		10/01/04 - 06/30/05	9,827		9,827				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	189		189				
30A		10/01/04 - 06/30/05	9,467		9,467				
31	Healthy Families Published Charges	07/01/04 - 09/30/04	180		180				
31A		10/01/04 - 06/30/05	8,002		8,002				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		824,543	176,296	553,257	3,755	91,235		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

	Legal Entity: County of Los Angeles Legal Entity Number: 00019 Mode: 60 - Support Services	A	CR B	CR C	CR D	CR E	CR F	CR G
		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			20	30	40	60	64	64
1	Allocation Percentage	100.00%			15.66%	6.24%	72.74%	5.36%
2	Total Units		1,091	9	62,015	8,828		
3	Gross Cost	13,820,256			2,163,828	862,474	10,053,291	740,663
4	Cost per Unit				34.89	97.70		
5	Non-Medi-Cal Units (Same as Line 2)		1,091	9	62,015	8,828		
6	Non-Medi-Cal Costs (Same as Line 3)	13,820,256			2,163,828	862,474	10,053,291	740,663

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1988 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

CR

			A	B	C	D	E	F	G
Legal Entity: Aspen Community Services									
Legal Entity Number: 00801			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services									
				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			7,131					
3	Gross Cost		1,108,387	1,108,387					
4	Cost per Unit			155.43					
5	SMA per Unit			189.33					
6	Published Charge per Unit			189.33					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		2,023					
8A		10/01/04 - 06/30/05		5,013					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			95					
13	Medi-Cal Costs	07/01/04 - 09/30/04	314,439	314,439					
13A		10/01/04 - 06/30/05	779,182	779,182					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	383,015	383,015					
14A		10/01/04 - 06/30/05	949,111	949,111					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	383,015	383,015					
15A		10/01/04 - 06/30/05	949,111	949,111					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		14,766	14,766					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Aspen Community Services			A	B	C	D	E	F	G
Legal Entity Number: 00801			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	42	52	58	62
1	Allocation Percentage		100.00%	23.61%	3.49%	46.50%		11.80%	8.66%
2	Total Units			184,819	21,210	282,221		71,648	28,366
3	Gross Cost		1,220,871	288,285	42,661	567,645		144,109	105,724
4	Cost per Unit			1.56	2.01	2.01		2.01	3.73
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.90	2.45	2.45	2.45	2.45	4.54
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		49,786	8,018	61,104		7,903	7,152
8A		10/01/04 - 06/30/05		112,757	13,194	133,880		63,745	20,631
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		330		579			42
12	Non-Medi-Cal Units			21,946		88,858			541
13	Medi-Cal Costs	07/01/04 - 09/30/04	277,737	77,657	16,123	122,901		15,898	26,656
13A		10/01/04 - 06/30/05	723,446	175,881	26,538	288,877		128,213	76,895
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	336,641	94,096	19,559	149,094		19,283	32,256
14A		10/01/04 - 06/30/05	876,698	213,111	32,193	326,179		155,538	93,046
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	338,308	94,593	19,639	149,705		19,362	32,470
15A		10/01/04 - 06/30/05	881,221	214,238	32,325	327,516		156,175	93,665
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	1,836	515		1,165			157
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	2,226	624		1,413			189
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	2,236	627		1,419			191
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Alos Medi-Cal Costs		217,852	34,232	0	174,702			2,016

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

CR

	Legal Entity: Aspen Community Services Legal Entity Number: 00801 Mode: 15 - Outpatient Services (Program 1)		H Service Function 77	I Service Function	J Service Function	K Service Function	L Service Function	M Service Function	N Service Function
1	Allocation Percentage		5.93%						
2	Total Units		24,111						
3	Gross Cost		72,447						
4	Cost per Unit		3.00						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.88						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	6,158						
8A		10/01/04 - 06/30/05	15,856						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		2,297						
13	Medi-Cal Costs	07/01/04 - 09/30/04	18,503						
13A		10/01/04 - 06/30/05	47,042						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	22,354						
14A		10/01/04 - 06/30/05	56,831						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	22,538						
15A		10/01/04 - 06/30/05	57,301						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
			6,902						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/08)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: ASSOCIATED LEAGUE OF MEXICAN AMERICANS,			A	B	C	D	E	F	G
Legal Entity Number: 00173			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	10	12	41	42
1	Allocation Percentage		100.00%	0.02%	10.04%	6.54%	0.01%	0.08%	59.83%
2	Total Units			571	247,481	122,906	118	1,554	1,124,779
3	Gross Cost		3,752,594	869	376,821	245,339	236	3,102	2,245,229
4	Cost per Unit			1.52	1.52	2.00	2.00	2.00	2.00
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.54	1.54	2.02	2.02	2.02	2.02
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		571	66,374	34,824	118	1,265	223,248
8A		10/01/04 - 06/30/05			112,830	81,451			578,126
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units				68,277	6,631		289	323,407
13	Medi-Cal Costs	07/01/04 - 09/30/04	854,487	869	101,009	69,514	238	2,525	445,633
13A		10/01/04 - 06/30/05	2,051,045		171,707	162,589			1,154,027
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,046,441	1,079	125,447	84,971	288	3,087	544,720
14A		10/01/04 - 06/30/05	2,510,445		213,249	198,740			1,410,627
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	884,898	879	102,218	70,344	238	2,555	450,957
15A		10/01/04 - 06/30/05	2,075,550		173,758	164,531			1,167,815
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	74						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	90						
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	75						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		846,989		103,905	13,236		577	645,569

County: Los Angeles
County Code: 19

Legal Entity: ASSOCIATED LEAGUE OF MEXICAN AMERICANS,
Legal Entity Number: 00173
Mode: 15 - Outpatient Services (Program 1)

			CR H	CR I	CR J	CR K	CR L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			52	58	61	62	77		
1	Allocation Percentage		2.91%	9.98%	0.03%	10.32%	0.26%		
2	Total Units		54,723	187,204	309	105,082	3,141		
3	Gross Cost		109,235	373,688	1,139	387,328	9,808		
4	Cost per Unit		2.00	2.00	3.69	3.69	3.12		
5	SMA per Unit		2.44	2.44	4.51	4.51	3.63		
6	Published Charge per Unit		2.02	2.02	3.73	3.73	3.16		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	15,381	67,823	309	17,787	636		
8A		10/01/04 - 06/30/05	33,770	119,381		68,273	1,716		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05				20			
12	Non-Medi-Cal Units		5,572			19,022	789		
13	Medi-Cal Costs	07/01/04 - 09/30/04	30,703	135,385	1,139	65,488	1,988		
13A		10/01/04 - 06/30/05	67,410	238,303		251,652	5,359		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	37,530	165,488	1,394	80,129	2,309		
14A		10/01/04 - 06/30/05	82,389	291,290		307,911	8,229		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	31,070	137,002	1,153	66,271	2,010		
15A		10/01/04 - 06/30/05	68,215	241,150		254,658	5,423		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05				74			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05				90			
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05				75			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		11,123			70,114	2,484		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1828 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Cedars-Sinai Medical Center			A	B	C	D	E	F	G
Legal Entity Number: 00178			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	12	34	41	42
1	Allocation Percentage		100.00%	7.23%	4.49%	0.01%	1.48%	0.48%	81.27%
2	Total Units			32,445	15,715	30	5,185	1,685	214,687
3	Gross Cost		1,505,780	108,876	67,538	129	22,326	7,285	922,653
4	Cost per Unit			3.36	4.30	4.30	4.30	4.30	4.30
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			3.96	2.58	2.58	2.58	2.58	2.58
7	Negotiated Rate / Cost per Unit			1.71	2.19	2.19	2.19	2.19	2.19
8	Medi-Cal Units	07/01/04 - 09/30/04		3,168	2,980		690		19,679
8A		10/01/04 - 06/30/05		9,826	5,180		2,215		65,221
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			19,451	7,555	30	2,290	1,695	129,787
13	Medi-Cal Costs	07/01/04 - 09/30/04	173,112	10,631	12,807		2,985		84,574
13A		10/01/04 - 06/30/05	469,027	32,973	22,262		9,519		280,298
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	96,127	5,988	7,271		1,684		46,017
14A		10/01/04 - 06/30/05	265,914	18,571	12,639		5,405		159,139
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	104,314	12,545	7,629		1,766		50,378
15A		10/01/04 - 06/30/05	288,175	38,911	13,261		5,670		166,966
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	88,214	5,417	6,528		1,511		43,097
16A		10/01/04 - 06/30/05	239,006	16,802	11,344		4,851		142,834
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		863,641	65,272	32,469	129	9,842	7,285	557,781

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1995 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Cedars-Sinai Medical Center
Legal Entity Number: 00178
Mode: 15 - Outpatient Services (Program 1)

			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
			52	54	61	62			
1	Allocation Percentage		9.11%	0.03%	0.15%	15.75%			
2	Total Units		31,905	100	280	29,697			
3	Gross Cost		137,117	430	2,236	237,190			
4	Cost per Unit		4.30	4.30	7.99	7.99			
5	SMA per Unit		2.44	2.44	4.51	4.51			
6	Published Charge per Unit		2.56	2.56	3.62	3.62			
7	Negotiated Rate / Cost per Unit		2.19	2.19	4.07	4.07			
8	Medi-Cal Units	07/01/04 - 09/30/04	6,262			4,410			
8A		10/01/04 - 06/30/05	11,725			9,213			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		13,918	100	280	18,074			
13	Medi-Cal Costs	07/01/04 - 09/30/04	28,912			35,223			
13A		10/01/04 - 06/30/05	50,390			73,584			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	15,279			19,889			
14A		10/01/04 - 06/30/05	28,609			41,551			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	16,031			15,964			
15A		10/01/04 - 06/30/05	30,016			33,351			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	13,714			17,949			
16A		10/01/04 - 06/30/05	25,678			37,497			
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		59,815	430	2,236	128,383			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Child & Family Center			A	B	C	D	E	F	G
Legal Entity Number: 00210			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	06	08	10	12
1	Allocation Percentage		100.00%	2.50%	6.11%	0.03%	0.17%	6.12%	3.21%
2	Total Units			89,087	217,371	1,015	6,075	172,178	90,312
3	Gross Cost		6,020,077	150,767	367,869	1,718	10,281	368,623	193,352
4	Cost per Unit			1.69	1.69	1.69	1.69	2.14	2.14
5	SMA per Unit			1.89	1.89	1.89	1.89	2.44	2.44
6	Published Charge per Unit			1.70	1.70	1.70	1.70	2.15	2.15
7	Negotiated Rate / Cost per Unit			1.66	1.66	1.66	1.66	2.10	2.10
8	Medi-Cal Units	07/01/04 - 09/30/04		7,988	37,059			50,601	7,597
8A		10/01/04 - 06/30/05		19,074	123,752	655		104,755	14,571
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		525	2,925	60		4,294	192
11A		10/01/04 - 06/30/05		1,650	5,750	70		4,957	1,515
12	Non-Medi-Cal Units			59,870	47,885	230	6,075	7,572	66,437
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,114,145	13,485	62,717			108,333	16,265
13A		10/01/04 - 06/30/05	2,868,167	32,280	209,432	1,108		224,273	31,198
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,272,586	15,060	70,042			123,466	18,537
14A		10/01/04 - 06/30/05	3,045,882	36,050	233,891	1,238		255,802	35,553
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,118,074	13,546	63,000			108,792	16,334
15A		10/01/04 - 06/30/05	2,679,871	32,426	210,378	1,114		225,223	31,328
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	1,092,844	13,227	61,518			106,262	15,954
16A		10/01/04 - 06/30/05	2,617,158	31,663	205,428	1,087		219,986	30,599
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	81,819	888	4,950	102		9,193	411
29A		10/01/04 - 06/30/05	121,565	2,792	9,731	118		10,613	3,244
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	93,494	992	5,528	113		10,477	488
30A		10/01/04 - 06/30/05	138,984	3,119	10,868	132		12,095	3,697
31	Healthy Families Published Charges	07/01/04 - 09/30/04	82,184	893	4,973	102		9,232	413
31A		10/01/04 - 06/30/05	122,115	2,805	9,775	119		10,658	3,257
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	80,255	872	4,856	100		9,017	403
32A		10/01/04 - 06/30/05	119,240	2,739	9,545	116		10,410	3,182
38	Non-Medi-Cal Costs		2,034,381	101,321	81,038	389	10,281	16,211	142,237

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Child & Family Center			H	I	J	K	L	M	N
Legal Entity Number: 00210			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			14	17	33	34	39	41	42
1	Allocation Percentage		0.29%	0.04%	0.07%	0.50%	0.09%	18.45%	38.08%
2	Total Units		8,131	1,100	2,080	14,065	2,465	518,764	1,070,753
3	Gross Cost		17,408	2,355	4,453	30,112	5,277	1,110,838	2,292,409
4	Cost per Unit		2.14	2.14	2.14	2.14	2.14	2.14	2.14
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.15	2.15	2.15	2.15	2.15	2.15	2.15
7	Negotiated Rate / Cost per Unit		2.10	2.10	2.10	2.10	2.10	2.10	2.10
8	Medi-Cal Units	07/01/04 - 09/30/04		570	610	1,275		47,430	258,420
8A		10/01/04 - 06/30/05		270		5,600		78,363	587,604
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						3,335	23,048
11A		10/01/04 - 06/30/05			350			8,487	26,815
12	Non-Medi-Cal Units		8,131	280	1,120	7,190	2,465	381,149	172,866
13	Medi-Cal Costs	07/01/04 - 09/30/04		1,220	1,306	2,730		101,544	553,259
13A		10/01/04 - 06/30/05		578		11,989		167,770	1,258,020
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04		1,391	1,488	3,111		115,729	630,545
14A		10/01/04 - 06/30/05		659		13,664		191,206	1,433,754
15	Medi-Cal Published Charges	07/01/04 - 09/30/04		1,226	1,312	2,741		101,975	555,603
15A		10/01/04 - 06/30/05		581		12,040		168,480	1,263,349
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04		1,197	1,281	2,678		99,603	542,682
16A		10/01/04 - 06/30/05		567		11,760		164,562	1,233,968
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04						7,140	49,344
29A		10/01/04 - 06/30/05			749			18,170	61,691
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						8,137	56,237
30A		10/01/04 - 06/30/05			854			20,708	70,309
31	Healthy Families Published Charges	07/01/04 - 09/30/04						7,170	49,553
31A		10/01/04 - 06/30/05			753			18,247	61,952
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						7,004	48,401
32A		10/01/04 - 06/30/05			735			17,823	60,512
33	Non-Medi-Cal Costs		17,408	557	2,398	15,393	5,277	816,014	370,094

County: Los Angeles
County Code: 19
Legal Entity: Child & Family Center
Legal Entity Number: 00210
Mode: 15 - Outpatient Services (Program 1)

			NR	NR	NR	NR	NR	NR	NR
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			45	47	52	53	54	58	60
1	Allocation Percentage		1.54%	0.34%	1.40%	0.03%	2.65%	11.62%	0.06%
2	Total Units		43,321	9,466	39,320	825	74,477	326,656	940
3	Gross Cost		92,747	20,266	84,181	1,766	159,450	699,348	3,450
4	Cost per Unit		2.14	2.14	2.14	2.14	2.14	2.14	3.67
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit		2.15	2.15	2.15	2.15	2.15	2.15	3.70
7	Negotiated Rate / Cost per Unit		2.10	2.10	2.10	2.10	2.10	2.10	3.60
8	Medi-Cal Units	07/01/04 - 09/30/04		2,660	9,055		6,555	75,625	
8A		10/01/04 - 06/30/05		3,976	19,185		8,618	247,411	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			875		1,701		
11A		10/01/04 - 06/30/05			1,020		1,918		
12	Non-Medi-Cal Units		43,321	2,830	9,185	825	55,685	3,620	940
13	Medi-Cal Costs	07/01/04 - 09/30/04		5,695	16,386		14,034	161,908	
13A		10/01/04 - 06/30/05		8,512	41,074		18,451	529,890	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04		6,490	22,094		15,994	184,525	
14A		10/01/04 - 06/30/05		9,701	46,811		21,028	603,683	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04		5,719	19,468		14,093	162,594	
15A		10/01/04 - 06/30/05		8,548	41,248		18,529	531,934	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04		5,586	19,016		13,766	158,813	
16A		10/01/04 - 06/30/05		8,350	40,289		18,096	519,563	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04			1,873		3,842		
29A		10/01/04 - 06/30/05			2,184		4,108		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04			2,135		4,150		
30A		10/01/04 - 06/30/05			2,489		4,680		
31	Healthy Families Published Charges	07/01/04 - 09/30/04			1,881		3,657		
31A		10/01/04 - 06/30/05			2,193		4,124		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04			1,838		3,572		
32A		10/01/04 - 06/30/05			2,142		4,028		
33	Allowable Costs		92,747	6,059	19,864	1,766	119,218	7,750	3,450

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR		
Legal Entity: Child & Family Center			V	W	X	Y	Z	AA	AB
Legal Entity Number: 00210			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			61	62	67	75	77		
1	Allocation Percentage		2.55%	3.03%	0.01%	0.01%	1.11%		
2	Total Units		41,809	49,760	90	95	21,100		
3	Gross Cost		153,446	182,628	330	301	66,900		
4	Cost per Unit		3.67	3.67	3.67	3.17	3.17		
5	SMA per Unit		4.51	4.51	4.51	3.63	3.63		
6	Published Charge per Unit		3.70	3.70	3.70	3.16	3.16		
7	Negotiated Rate / Cost per Unit		3.60	3.60	3.60	3.11	3.11		
8	Medi-Cal Units	07/01/04 - 09/30/04	4,020	9,870			405		
8A		10/01/04 - 06/30/05	6,659	25,265	90		5,140		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	225	940					
11A		10/01/04 - 06/30/05	870	1,355					
12	Non-Medi-Cal Units		30,035	12,330		95	15,555		
13	Medi-Cal Costs	07/01/04 - 09/30/04	14,754	36,225			1,284		
13A		10/01/04 - 06/30/05	24,440	92,727	330		16,297		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	18,130	44,514			1,470		
14A		10/01/04 - 06/30/05	30,032	113,945	406		18,658		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	14,874	36,519			1,280		
15A		10/01/04 - 06/30/05	24,638	93,481	333		16,242		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	14,472	35,532			1,280		
16A		10/01/04 - 06/30/05	23,972	90,954	324		15,985		
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	826	3,450					
29A		10/01/04 - 06/30/05	3,193	4,973					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	1,015	4,239					
30A		10/01/04 - 06/30/05	3,924	6,111					
31	Healthy Families Published Charges	07/01/04 - 09/30/04	833	3,478					
31A		10/01/04 - 06/30/05	3,219	5,014					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	810	3,384					
32A		10/01/04 - 06/30/05	3,132	4,878					
99	Non-Medi-Cal Costs		110,234	45,253		301	49,319		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1686 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Child & Family Guidance Center			A	B	C	D	E	F	G
Legal Entity Number: 00207			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	06	08	10	12
1	Allocation Percentage		100.00%	0.77%	3.16%	0.04%	1.57%	5.91%	1.24%
2	Total Units			72,270	298,922	4,195	146,727	429,588	89,901
3	Gross Cost		17,318,363	133,409	551,549	7,750	271,054	1,023,005	213,982
4	Cost per Unit			1.85	1.85	1.85	1.85	2.38	2.38
5	SMA per Unit			1.89	1.89	1.89	1.89	2.44	2.44
6	Published Charge per Unit			1.89	1.89	1.89	1.89	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		24,464	88,370	1,327	37,612	106,418	15,088
8A		10/01/04 - 06/30/05		35,018	173,023	2,182	98,863	262,146	33,307
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		2,812	5,548		3,371	11,659	954
11A		10/01/04 - 06/30/05		358	18,478		6,597	42,284	2,186
12	Non-Medi-Cal Units			9,818	15,505	686	284	7,071	38,366
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,568,042	45,160	163,054	2,452	69,482	253,420	35,912
13A		10/01/04 - 06/30/05	10,826,258	64,843	319,249	4,031	182,633	624,265	79,277
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	3,655,297	46,237	167,019	2,508	71,087	259,660	36,815
14A		10/01/04 - 06/30/05	11,090,283	66,184	327,013	4,124	186,851	639,636	81,269
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,655,297	46,237	167,019	2,508	71,087	259,660	36,815
15A		10/01/04 - 06/30/05	11,090,283	66,184	327,013	4,124	186,851	639,636	81,269
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	347,969	5,191	10,237		6,227	27,764	2,271
29A		10/01/04 - 06/30/05	1,191,407	661	30,400		12,187	100,717	5,203
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	356,498	5,315	10,486		6,371	28,448	2,328
30A		10/01/04 - 06/30/05	1,220,550	677	31,140		12,468	103,197	5,334
31	Healthy Families Published Charges	07/01/04 - 09/30/04	356,498	5,315	10,486		6,371	28,448	2,328
31A		10/01/04 - 06/30/05	1,220,550	677	31,140		12,468	103,197	5,334
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,384,667	17,755	28,609	1,267	525	18,839	91,319

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1995 (Rev. 6/05)

County: Los Angeles
County Code: 19
Legal Entity: Child & Family Guidance Center
Legal Entity Number: 00207
Mode: 15 - Outpatient Services (Program 1)

			CR	CR	CR	CR	CR	CR	CR
			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			14	17	33	34	37	39	41
1	Allocation Percentage		2.94%	0.12%	0.05%	0.28%	0.02%	0.75%	12.73%
2	Total Units		213,478	8,362	4,008	20,014	1,499	54,218	926,514
3	Gross Cost		509,129	19,943	9,511	47,679	3,575	129,308	2,204,008
4	Cost per Unit		2.38	2.38	2.37	2.38	2.38	2.38	2.38
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	36,778	1,728	724	4,110	384	8,790	148,321
8A		10/01/04 - 06/30/05	156,936	5,488	1,333	11,366	999	38,763	483,507
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	3,754			892		2,219	14,317
11A		10/01/04 - 06/30/05	16,010	58	21	2,938		4,448	49,813
12	Non-Medi-Cal Units			1,090	1,928	710	116		230,556
13	Medi-Cal Costs	07/01/04 - 09/30/04	87,713	4,121	1,719	9,791	916	20,964	352,829
13A		10/01/04 - 06/30/05	374,281	13,089	3,165	27,077	2,383	92,447	1,150,175
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	89,738	4,218	1,767	10,028	937	21,448	361,903
14A		10/01/04 - 06/30/05	382,924	13,391	3,253	27,733	2,438	94,582	1,179,757
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	89,738	4,216	1,767	10,028	937	21,448	361,903
15A		10/01/04 - 06/30/05	382,924	13,391	3,253	27,733	2,438	94,582	1,179,757
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	8,953			2,125		5,292	34,058
29A		10/01/04 - 06/30/05	38,183	134	50	6,994		10,603	118,496
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	9,160			2,176		5,414	34,933
30A		10/01/04 - 06/30/05	39,064	137	51	7,184		10,848	121,544
31	Healthy Families Published Charges	07/01/04 - 09/30/04	9,160			2,176		5,414	34,933
31A		10/01/04 - 06/30/05	39,064	137	51	7,184		10,848	121,544
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs			2,600	4,577	1,691	277		548,451

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Child & Family Guidance Center			O	P	Q	R	S	T	U
Legal Entity Number: 00207			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			42	45	47	52	53	54	57
1	Allocation Percentage		38.77%	12.36%	0.86%	1.41%	1.47%	0.79%	0.01%
2	Total Units		2,819,676	897,277	62,304	102,695	107,090	57,243	630
3	Gross Cost		6,714,563	2,139,937	148,590	244,978	255,401	135,972	1,503
4	Cost per Unit		2.38	2.38	2.38	2.38	2.38	2.38	2.39
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	616,332	173,263	10,758	20,516	22,086	12,584	630
8A		10/01/04 - 06/30/05	1,791,826	645,670	43,939	59,778	75,151	16,721	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	54,133	17,195		4,607	2,980	1,642	
11A		10/01/04 - 06/30/05	214,444	61,149	261	13,267	6,893	2,255	
12	Non-Medi-Cal Units		143,141		7,346	4,729		24,041	
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,487,582	413,219	25,657	48,846	52,673	29,891	1,503
13A		10/01/04 - 06/30/05	4,268,616	1,539,674	104,791	142,318	179,229	39,718	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,503,850	422,762	26,250	50,059	53,890	30,705	1,537
14A		10/01/04 - 06/30/05	4,372,055	1,575,435	107,211	145,853	183,368	40,799	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,503,850	422,762	26,250	50,059	53,890	30,705	1,537
15A		10/01/04 - 06/30/05	4,372,055	1,575,435	107,211	145,853	183,368	40,799	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	128,899	41,009		10,969	7,059	3,900	
29A		10/01/04 - 06/30/05	510,624	145,838	622	31,587	16,439	5,356	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	132,065	41,956		11,241	7,222	4,006	
30A		10/01/04 - 06/30/05	523,243	149,204	637	32,371	16,819	5,502	
31	Healthy Families Published Charges	07/01/04 - 09/30/04	132,065	41,956		11,241	7,222	4,008	
31A		10/01/04 - 06/30/05	523,243	149,204	637	32,371	16,819	5,502	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
			340,841		17,520	11,259		57,106	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1568 (Rev. 6/05)

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR		
Legal Entity: Child & Family Guidance Center			V	W	X	Y	Z	AA	AB
Legal Entity Number: 00207			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			60	61	62	67	77		
1	Allocation Percentage		1.50%	2.84%	9.81%	0.08%	0.51%		
2	Total Units		59,014	112,042	385,986	2,960	24,906		
3	Gross Cost		280,148	492,625	1,699,492	13,048	88,206		
4	Cost per Unit		4.41	4.40	4.40	4.41	3.54		
5	SMA per Unit		4.51	4.51	4.51	4.51	3.63		
6	Published Charge per Unit		4.51	4.51	4.51	4.51	3.63		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	12,086	14,080	73,939	595	10,668		
8A		10/01/04 - 06/30/05	43,713	51,340	260,979	2,320	11,085		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	760	1,596	9,292		778		
11A		10/01/04 - 06/30/05	2,380	3,267	26,578		1,872		
12	Non-Medi-Cal Units		75	41,759	13,196	45	505		
13	Medi-Cal Costs	07/01/04 - 09/30/04	53,278	61,907	325,553	2,623	37,778		
13A		10/01/04 - 06/30/05	192,697	225,731	1,149,068	10,227	39,255		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	54,508	63,501	333,485	2,683	38,725		
14A		10/01/04 - 06/30/05	197,146	231,543	1,177,015	10,483	40,239		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	54,506	63,501	333,485	2,683	38,725		
15A		10/01/04 - 06/30/05	197,146	231,543	1,177,015	10,483	40,239		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	3,350	7,017	40,913		2,755		
29A		10/01/04 - 06/30/05	10,492	14,364	125,829		6,629		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	3,428	7,198	41,907		2,824		
30A		10/01/04 - 06/30/05	10,734	14,734	128,887		6,795		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	3,428	7,198	41,907		2,824		
31A		10/01/04 - 06/30/05	10,734	14,734	128,887		6,795		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
			331	183,605	58,111	198	1,788		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

CR

Legal Entity: ChildNet Youth & Family svcs			A	B	C	D	E	F	G
Legal Entity Number: 00783			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			9,125					
3	Gross Cost		974,218	974,218					
4	Cost per Unit			106.76					
5	SMA per Unit			122.75					
6	Published Charge per Unit			122.75					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		2,822					
8A		10/01/04 - 06/30/05		6,427					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			76					
13	Medi-Cal Costs	07/01/04 - 09/30/04	279,934	279,934					
13A		10/01/04 - 06/30/05	686,170	686,170					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	321,851	321,851					
14A		10/01/04 - 06/30/05	788,914	788,914					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	321,851	321,851					
15A		10/01/04 - 06/30/05	788,914	788,914					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
99	Non-Medi-Cal Costs		8,114	8,114					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: ChildNet Youth & Family svcs			A	B	C	D	E	F	G
Legal Entity Number: 00783			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	10	12	17	41
1	Allocation Percentage		100.00%	0.01%	6.80%	10.25%	0.02%	0.00%	0.11%
2	Total Units			264	333,724	308,175	488	107	3,357
3	Gross Cost		6,377,974	434	548,594	654,017	989	227	7,124
4	Cost per Unit			1.64	1.64	2.12	2.12	2.12	2.12
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.89	1.89	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		264	84,445	69,430	488		3,357
8A		10/01/04 - 06/30/05			248,473	238,078			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units				2,808	857		107	
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,435,609	434	138,815	147,348	989		7,124
13A		10/01/04 - 06/30/05	4,917,655		405,166	505,255			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,650,802	499	159,601	169,409	1,137		8,191
14A		10/01/04 - 06/30/05	5,654,008		465,634	580,910			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,650,802	499	159,801	169,409	1,137		8,191
15A		10/01/04 - 06/30/05	5,654,008		465,634	580,910			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Allowable Gross Cost		24,511		4,613	1,416	0	227	0

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1868 (Rev. 8/03)

County: Los Angeles
County Code: 19

Legal Entity: ChildNet Youth & Family svcs
Legal Entity Number: 00783
Mode: 15 - Outpatient Services (Program 1)

			CR H	CR I	CR J	CR K	CR L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			42	47	52	61	62		
1	Allocation Percentage		72.60%	0.05%	0.21%	0.01%	8.14%		
2	Total Units		2,181,815	1,457	6,416	154	132,302		
3	Gross Cost		4,630,304	3,092	13,616	604	518,973		
4	Cost per Unit		2.12	2.12	2.12	3.92	3.92		
5	SMA per Unit		2.44	2.44	2.44	4.51	4.51		
6	Published Charge per Unit		2.44	2.44	2.44	4.51	4.51		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	488,772		617	154	27,080		
8A		10/01/04 - 06/30/05	1,689,079		5,799		104,603		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		5,964	1,457			639		
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,033,040		1,309	604	108,147		
13A		10/01/04 - 06/30/05	3,584,607		12,307		410,320		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,187,724		1,505	695	122,041		
14A		10/01/04 - 06/30/05	4,121,353		14,150		471,760		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,187,724		1,505	695	122,041		
15A		10/01/04 - 06/30/05	4,121,353		14,150		471,760		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		12,657	3,092			2,507		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1988 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Childrens Hospital of Los Angeles			A	B	C	D	E	F	G
Legal Entity Number: 00179			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	10.22%	5.29%	4.26%	59.33%	7.90%	13.01%
2	Total Units			445,075	178,900	144,044	2,006,407	267,092	237,209
3	Gross Cost		11,872,361	1,212,911	628,012	505,653	7,043,305	937,602	1,544,878
4	Cost per Unit			2.73	3.51	3.51	3.51	3.51	6.51
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.77	2.28	2.28	2.28	2.28	4.23
7	Negotiated Rate / Cost per Unit			1.77	2.28	2.28	2.28	2.28	4.23
8	Medi-Cal Units	07/01/04 - 09/30/04		95,024	38,195	30,753	426,366	57,024	50,644
8A		10/01/04 - 06/30/05		285,071	114,585	92,260	1,285,104	171,072	151,932
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		6,454	2,594	2,089	29,083	3,873	3,440
11A		10/01/04 - 06/30/05		19,361	7,782	6,266	87,279	11,619	10,319
12	Non-Medi-Cal Units			39,165	15,744	12,678	176,563	23,504	20,874
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,534,748	258,958	134,080	107,956	1,503,745	200,177	329,831
13A		10/01/04 - 06/30/05	7,604,244	776,871	402,240	323,870	4,511,236	800,532	989,492
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,780,589	179,595	93,196	75,037	1,045,218	139,139	228,404
14A		10/01/04 - 06/30/05	5,281,769	538,784	279,587	225,114	3,135,654	417,416	685,213
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,646,312	168,192	87,085	70,117	976,679	130,015	214,224
15A		10/01/04 - 06/30/05	4,938,936	504,576	261,254	210,353	2,930,037	390,044	642,672
18	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	1,646,312	168,192	87,085	70,117	976,679	130,015	214,224
18A		10/01/04 - 06/30/05	4,938,936	504,576	261,254	210,353	2,930,037	390,044	642,672
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	172,155	17,588	9,106	7,333	102,128	13,598	22,404
29A		10/01/04 - 06/30/05	516,454	52,762	27,318	21,996	306,385	40,787	67,205
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	119,576	12,198	6,329	5,097	70,987	9,450	15,514
30A		10/01/04 - 06/30/05	358,719	36,592	18,988	15,289	212,961	28,350	46,539
31	Healthy Families Published Charges	07/01/04 - 09/30/04	111,815	11,424	5,914	4,763	66,332	8,830	14,551
31A		10/01/04 - 06/30/05	335,435	34,269	17,743	14,286	198,996	26,491	43,649
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	111,815	11,424	5,914	4,763	66,332	8,830	14,551
32A		10/01/04 - 06/30/05	335,435	34,269	17,743	14,286	198,996	26,491	43,649
33	Non-Medi-Cal Costs		1,044,761	106,732	55,268	44,498	619,808	82,509	135,947

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1286 (Rev. 6/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Children's Institute, Inc.
Legal Entity Number: 00591
Mode: 15 - Outpatient Services (Program 1)

			A	B	C	D	E	F	G
				CR	CR	CR	CR	CR	CR
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	3.93%	13.04%	4.63%	67.58%	4.96%	5.86%
2	Total Units			161,223	414,718	147,196	2,148,784	157,619	101,148
3	Gross Cost		7,531,493	295,736	982,106	348,579	5,088,597	373,736	442,741
4	Cost per Unit			1.83	2.37	2.37	2.37	2.37	4.38
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.69	2.44	2.44	2.44	2.44	4.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		55,336	104,049	33,600	488,980	44,076	27,015
8A		10/01/04 - 06/30/05		101,528	297,595	113,596	1,585,167	111,279	70,395
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		544	3,052		11,790	180	765
11A		10/01/04 - 06/30/05		969	5,337		24,614		2,078
12	Non-Medi-Cal Units			2,848	4,885		78,253	2,284	895
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,780,659	101,504	246,401	79,569	1,110,558	104,378	118,249
13A		10/01/04 - 06/30/05	5,438,155	166,232	704,743	269,010	3,708,517	263,523	306,130
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,814,094	104,585	253,880	81,984	1,144,262	107,545	121,838
14A		10/01/04 - 06/30/05	5,603,200	191,884	726,132	277,174	3,819,007	271,521	317,481
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,814,094	104,585	253,880	81,984	1,144,262	107,545	121,838
15A		10/01/04 - 06/30/05	5,603,200	191,884	726,132	277,174	3,819,007	271,521	317,481
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	39,920	998	7,228		27,920	426	3,349
29A		10/01/04 - 06/30/05	81,801	1,777	12,639		58,289		9,096
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	41,132	1,028	7,447		28,768	439	3,450
30A		10/01/04 - 06/30/05	84,284	1,831	13,022		60,058		9,372
31	Healthy Families Published Charges	07/01/04 - 09/30/04	41,132	1,028	7,447		28,768	439	3,450
31A		10/01/04 - 06/30/05	84,284	1,831	13,022		60,058		9,372
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		210,958	5,224	11,095		185,313	5,409	3,918

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Amanecer Community Counseling Service			A	B	C	D	E	F	G
Legal Entity Number: 00180			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.08%	15.56%	0.06%	6.95%	0.05%	0.07%
2	Total Units			2,726	551,276	2,065	190,660	1,388	1,883
3	Gross Cost		5,070,052	3,904	789,005	2,984	352,325	2,528	3,479
4	Cost per Unit			1.43	1.43	1.43	1.85	1.85	1.85
5	SMA per Unit			1.89	1.89	1.89	2.44	2.44	2.44
6	Published Charge per Unit			1.89	1.89	1.89	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		2,322	107,098	854	46,085	1,178	1,434
8A		10/01/04 - 06/30/05			290,564		114,138		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05			8,492		40		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			8,154		2,176		
11A		10/01/04 - 06/30/05			7,271		3,345		
12	Non-Medi-Cal Units			408	129,899	1,231	24,918	190	449
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,035,829	3,323	153,279	1,222	65,116	2,177	2,649
13A		10/01/04 - 06/30/05	2,651,496		415,865		210,892		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,367,591	4,389	202,411	1,614	112,399	2,674	3,499
14A		10/01/04 - 06/30/05	3,501,404		549,168		278,492		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,367,591	4,389	202,411	1,614	112,399	2,674	3,499
15A		10/01/04 - 06/30/05	3,501,404		549,168		278,492		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	5,553						
17A		10/01/04 - 06/30/05	52,824		12,154		74		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	7,332						
18A		10/01/04 - 06/30/05	69,758		16,050		98		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	7,332						
19A		10/01/04 - 06/30/05	69,756		16,050		98		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	46,272		11,670		4,021		
29A		10/01/04 - 06/30/05	68,988		10,407		6,181		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	61,104		15,411		5,309		
30A		10/01/04 - 06/30/05	88,434		13,742		8,162		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	61,104		15,411		5,309		
31A		10/01/04 - 06/30/05	88,434		13,742		8,162		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,211,310	581	185,830	1,762	46,042	351	830

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Amanecer Community Counseling Service
Legal Entity Number: 00180
Mode: 15 - Outpatient Services (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
			33	34	41	42	47	52	54
1	Allocation Percentage		0.02%	0.03%	0.25%	52.15%	0.53%	11.53%	0.11%
2	Total Units		570	803	6,749	1,430,957	14,511	316,382	3,053
3	Gross Cost		1,053	1,484	12,470	2,644,022	26,812	584,588	5,641
4	Cost per Unit		1.85	1.85	1.85	1.85	1.85	1.85	1.85
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		90	6,085	292,436	5,857	58,964	2,212
8A		10/01/04 - 06/30/05		583		772,762		185,542	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				20			
9A		10/01/04 - 06/30/05				17,444		965	
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04				11,882		2,874	
11A		10/01/04 - 06/30/05				20,920		3,657	
12	Non-Medi-Cal Units		570	120	654	315,713	8,654	86,380	841
13	Medi-Cal Costs	07/01/04 - 09/30/04		168	11,262	540,343	10,822	105,254	4,087
13A		10/01/04 - 06/30/05		1,096		1,427,855		305,877	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04		220	14,872	713,544	14,291	138,992	5,397
14A		10/01/04 - 06/30/05		1,447		1,885,539		403,922	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04		220	14,872	713,544	14,291	138,992	5,397
15A		10/01/04 - 06/30/05		1,447		1,885,539		403,922	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04				37			
17A		10/01/04 - 06/30/05				32,232		1,783	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04				49			
18A		10/01/04 - 06/30/05				42,563		2,355	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04				49			
19A		10/01/04 - 06/30/05				42,563		2,355	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04				21,548		5,310	
29A		10/01/04 - 06/30/05				38,855		6,757	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04				28,455		7,013	
30A		10/01/04 - 06/30/05				51,045		8,923	
31	Healthy Families Published Charges	07/01/04 - 09/30/04				28,455		7,013	
31A		10/01/04 - 06/30/05				51,045		8,923	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,053	222	1,208	583,352	15,990	159,607	1,554

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR		
Legal Entity: Amanecer Community Counseling Service			O	P	Q	R	S	T	U
Legal Entity Number: 00180			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			57	61	62	67	77		
1	Allocation Percentage		0.03%	0.04%	12.22%	0.06%	0.27%		
2	Total Units		839	535	181,475	825	5,011		
3	Gross Cost		1,550	1,827	619,786	2,818	13,776		
4	Cost per Unit		1.85	3.41	3.42	3.42	2.75		
5	SMA per Unit		2.44	4.51	4.51	4.51	3.63		
6	Published Charge per Unit		2.44	4.51	4.51	4.51	3.63		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	428	460	32,429	105	893		
8A		10/01/04 - 06/30/05			62,433		3,048		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			1,815				
9A		10/01/04 - 06/30/05			1,720		257		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			1,090				
11A		10/01/04 - 06/30/05			1,455				
12	Non-Medi-Cal Units		411	75	60,733	720	813		
13	Medi-Cal Costs	07/01/04 - 09/30/04	791	1,571	110,754	359	2,455		
13A		10/01/04 - 06/30/05			281,531		8,379		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,044	2,075	148,255	474	3,242		
14A		10/01/04 - 06/30/05			371,773		11,064		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,044	2,075	148,255	474	3,242		
15A		10/01/04 - 06/30/05			371,773		11,064		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04			5,516				
17A		10/01/04 - 06/30/05			5,874		707		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04			7,284				
18A		10/01/04 - 06/30/05			7,757		933		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04			7,284				
19A		10/01/04 - 06/30/05			7,757		933		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04			3,723				
29A		10/01/04 - 06/30/05			4,969				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04			4,916				
30A		10/01/04 - 06/30/05			6,562				
31	Healthy Families Published Charges	07/01/04 - 09/30/04			4,916				
31A		10/01/04 - 06/30/05			6,562				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		759	256	207,420	2,459	2,235		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Community Family Guidance Center			A	B	C	D	E	F	G
Legal Entity Number: 00181			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	06	10	12	14
1	Allocation Percentage		100.00%	0.12%	1.36%	0.01%	14.42%	0.57%	0.28%
2	Total Units			3,220	35,435	380	295,668	11,702	5,800
3	Gross Cost		3,404,175	4,210	46,327	497	490,863	19,427	9,629
4	Cost per Unit			1.31	1.31	1.31	1.66	1.66	1.66
5	SMA per Unit			1.89	1.89	1.89	2.44	2.44	2.44
6	Published Charge per Unit			1.89	1.89	1.89	2.40	2.40	2.40
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		1,575	9,570	190	60,453	5,467	4,265
8A		10/01/04 - 06/30/05			17,500		182,685		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05			695		18,455		
12	Non-Medi-Cal Units			1,645	7,670	190	56,075	8,235	1,535
13	Medi-Cal Costs	07/01/04 - 09/30/04	686,317	2,059	12,512	248	100,363	9,078	7,081
13A		10/01/04 - 06/30/05	1,807,008		22,879		270,087		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	968,104	2,977	18,087	359	147,505	13,339	10,407
14A		10/01/04 - 06/30/05	2,618,764		33,075		396,951		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	963,245	2,977	18,087	359	145,087	13,121	10,236
15A		10/01/04 - 06/30/05	2,612,257		33,075		390,444		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	170,468		909		27,318		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	247,091		1,314		40,150		
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	246,433		1,314		39,492		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		760,381	2,151	10,028	248	93,095	10,351	2,548

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Community Family Guidance Center			H	I	J	K	L	M	N
Legal Entity Number: 00181			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			17	34	41	42	45	47	52
1	Allocation Percentage		0.11%	0.03%	1.96%	72.26%	1.02%	0.51%	0.25%
2	Total Units		2,310	620	39,592	1,457,473	20,480	10,330	5,111
3	Gross Cost		3,835	1,046	66,825	2,458,998	34,567	17,436	8,627
4	Cost per Unit		1.66	1.69	1.69	1.69	1.69	1.69	1.69
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.40	2.44	2.44	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	1,280		19,752	247,943	17,580	3,050	2,117
8A		10/01/04 - 06/30/05		620		817,502			2,864
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05				78,159			130
12	Non-Medi-Cal Units		1,030		19,840	313,869	2,900	7,280	
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,125		33,338	418,491	29,672	5,148	3,573
13A		10/01/04 - 06/30/05		1,046		1,379,822			4,834
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	3,123		48,195	604,981	42,895	7,442	5,165
14A		10/01/04 - 06/30/05		1,513		1,994,705			6,988
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,072		48,195	604,981	42,895	7,442	5,165
15A		10/01/04 - 06/30/05		1,513		1,994,705			6,988
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05				131,921			219
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05				190,708			317
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05				190,708			317
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,710		33,487	529,764	4,895	12,288	0

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1883 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Community Family Guidance Center
Legal Entity Number: 00161
Mode: 15 - Outpatient Services (Program 1)

			CR	CR	CR	CR	CR		
			D	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			54	60	61	62	77		
1	Allocation Percentage		0.00%	0.06%	0.24%	6.27%	0.51%		
2	Total Units		27	630	2,575	68,425	6,919		
3	Gross Cost		46	1,965	8,033	213,469	17,374		
4	Cost per Unit		1.69	3.12	3.12	3.12	2.51		
5	SMA per Unit		2.44	4.51	4.51	4.51	3.63		
6	Published Charge per Unit		2.44	4.51	4.51	4.51	3.63		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	27	630	1,390	11,300	410		
8A		10/01/04 - 06/30/05				38,390	3,414		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05				2,775	575		
12	Non-Medi-Cal Units				1,185	15,980	2,520		
13	Medi-Cal Costs	07/01/04 - 09/30/04	46	1,965	4,336	35,253	1,030		
13A		10/01/04 - 06/30/05				118,768	8,573		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	66	2,841	6,269	50,983	1,488		
14A		10/01/04 - 06/30/05				173,139	12,393		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	66	2,841	6,269	50,983	1,488		
15A		10/01/04 - 06/30/05				173,139	12,393		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05				8,657	1,444		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05				12,515	2,087		
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05				12,515	2,087		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Cost				3,697	49,791	6,328		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 9/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: The Devereux Foundation
Legal Entity Number: 00472
Mode: 10 - Day Services

			A	B	C	D	E	F	G
				CR	CR				
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				98	99				
1	Allocation Percentage		100.00%	99.66%	0.34%				
2	Total Units			6,738	23				
3	Gross Cost		662,466	660,213	2,254				
4	Cost per Unit			97.96	97.98				
5	SMA per Unit			122.75	122.75				
6	Published Charge per Unit			159.60	159.60				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		1,669	23				
8A		10/01/04 - 06/30/05		5,069					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/04 - 09/30/04	165,788	163,534	2,254				
13A		10/01/04 - 06/30/05	496,678	496,678					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	207,693	204,870	2,823				
14A		10/01/04 - 06/30/05	622,220	622,220					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	270,043	266,372	3,671				
15A		10/01/04 - 06/30/05	809,012	809,012					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
65	Non-Medi-Cal Costs								

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR			
Legal Entity: The Devereux Foundation			A	B	C	D	E	F	G
Legal Entity Number: 00472			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				58	61	62			
1	Allocation Percentage		100.00%	85.54%		14.46%			
2	Total Units			144,953		17,040			
3	Gross Cost		261,134	223,368		37,766			
4	Cost per Unit			1.54		2.22			
5	SMA per Unit			2.44	4.51	4.51			
6	Published Charge per Unit			2.51	3.61	3.61			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		37,051		4,690			
8A		10/01/04 - 06/30/05		107,902		12,350			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/04 - 09/30/04	67,489	57,094		10,394			
13A		10/01/04 - 06/30/05	193,645	166,274		27,371			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	111,556	90,404		21,152			
14A		10/01/04 - 06/30/05	318,979	263,281		55,699			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	109,929	92,998		16,931			
15A		10/01/04 - 06/30/05	315,418	270,834		44,584			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		(0)			(0)			

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1688 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Didi Hirsch Psychiatric Service
Legal Entity Number: 00183
Mode: 15 - Outpatient Services (Program 1)

			A	B	C	D	E	F	G
			Mode Total	CR Service Function 04	CR Service Function 10	CR Service Function 34	CR Service Function 42	CR Service Function 52	CR Service Function 62
1	Allocation Percentage		100.00%	3.63%	5.56%	1.03%	70.38%	4.76%	14.01%
2	Total Units			315,045	367,503	68,318	4,654,621	314,897	507,065
3	Gross Cost		14,564,410	529,295	811,026	150,768	10,264,191	694,932	2,043,644
4	Cost per Unit			1.68	2.21	2.21	2.21	2.21	4.03
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.97	2.58	2.58	2.58	2.58	4.72
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		48,745	66,252	12,659	839,205	48,743	83,725
8A		10/01/04 - 06/30/05		200,722	239,982	42,817	2,799,221	228,022	347,089
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					11,495	2,250	3,488
9A		10/01/04 - 06/30/05					42,224	8,904	8,325
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1,282	6,186	995	34,631	509	1,738
11A		10/01/04 - 06/30/05		8,839	13,811	1,758	119,165	6,022	7,882
12	Non-Medi-Cal Units			55,457	39,272	10,089	808,680	20,447	54,818
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,567,735	81,895	150,622	27,937	1,850,583	107,589	337,440
13A		10/01/04 - 06/30/05	9,094,163	337,225	529,606	94,491	6,172,734	503,212	1,398,886
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,846,873	92,128	166,535	30,888	2,047,660	116,933	377,600
14A		10/01/04 - 06/30/05	10,086,393	379,365	585,556	104,473	6,830,099	556,374	1,565,371
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,007,310	95,857	176,315	32,702	2,167,918	125,918	394,906
15A		10/01/04 - 06/30/05	10,650,613	394,760	619,946	110,609	7,231,228	589,049	1,637,115
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	44,372				25,348	4,965	14,058
17A		10/01/04 - 06/30/05	146,313				93,111	19,650	33,553
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	49,269				28,048	5,490	15,731
18A		10/01/04 - 06/30/05	162,298				103,027	21,726	37,546
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	51,959				29,695	5,812	16,452
19A		10/01/04 - 06/30/05	171,345				109,077	23,002	39,267
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	102,498	2,154	13,852	2,196	76,387	1,123	7,005
29A		10/01/04 - 06/30/05	357,043	14,850	30,479	3,880	262,778	13,290	31,767
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	113,525	2,423	15,094	2,428	84,500	1,242	7,838
30A		10/01/04 - 06/30/05	395,698	16,706	33,699	4,290	290,763	14,694	35,548
31	Healthy Families Published Charges	07/01/04 - 09/30/04	120,047	2,521	15,960	2,570	89,462	1,315	8,198
31A		10/01/04 - 06/30/05	418,176	17,384	35,578	4,541	307,839	15,557	37,177
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		2,272,288	93,171	86,668	22,285	1,783,270	45,124	220,935

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

CR

	Legal Entity: Didi Hirsch Psychiatric Service		H	I	J	K	L	M	N
	Legal Entity Number: 00183		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)		77						
1	Allocation Percentage		0.62%						
2	Total Units		28,019						
3	Gross Cost		90,554						
4	Cost per Unit		3.23						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.78						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	3,617						
8A		10/01/04 - 06/30/05	17,949						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		6,453						
13	Medi-Cal Costs	07/01/04 - 09/30/04	11,690						
13A		10/01/04 - 06/30/05	58,009						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	13,130						
14A		10/01/04 - 06/30/05	65,155						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	13,684						
15A		10/01/04 - 06/30/05	67,906						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		20,855						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Dubnoff Center for Child Dev.			A	B	C	D	E	F	G
Legal Entity Number: 00184			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	61
1	Allocation Percentage		100.00%	8.29%	2.04%	0.71%	69.37%	2.75%	0.42%
2	Total Units			91,968	17,681	6,161	600,067	23,754	1,990
3	Gross Cost		1,891,442	156,801	38,585	13,429	1,312,093	52,015	7,944
4	Cost per Unit			1.70	2.18	2.18	2.19	2.19	3.99
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.77	2.27	2.27	2.27	2.27	4.23
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		24,638	4,596	1,005	93,569	6,242	1,740
8A		10/01/04 - 06/30/05		24,948	10,706	3,506	336,654	12,768	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			42,384	2,379	1,650	169,844	4,744	250
13	Medi-Cal Costs	07/01/04 - 09/30/04	323,302	42,003	10,030	2,191	204,596	13,668	6,946
13A		10/01/04 - 06/30/05	1,031,450	42,535	23,364	7,642	736,120	27,959	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	360,210	46,562	11,214	2,452	228,308	15,230	7,847
14A		10/01/04 - 06/30/05	1,149,135	47,152	26,123	8,555	821,438	31,154	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	335,829	43,606	10,433	2,281	212,402	14,169	7,360
15A		10/01/04 - 06/30/05	1,070,993	44,158	24,303	7,959	764,205	28,983	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		536,690	72,262	5,192	3,596	371,377	10,388	998

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 8/05) — FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

CR

	Legal Entity: Dubnoff Center for Child Dev. / Legal Entity Number: 00184 / Mode: 15 - Outpatient Services (Program 1)		H Service Function	I Service Function	J Service Function	K Service Function	L Service Function	M Service Function	N Service Function
			62						
1	Allocation Percentage		16.42%						
2	Total Units		76,284						
3	Gross Cost		310,575						
4	Cost per Unit		4.07						
5	SMA per Unit		4.51						
6	Published Charge per Unit		4.23						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	10,775						
8A		10/01/04 - 06/30/05	47,609						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		17,900						
13	Medi-Cal Costs	07/01/04 - 09/30/04	43,868						
13A		10/01/04 - 06/30/05	193,831						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	48,595						
14A		10/01/04 - 06/30/05	214,717						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	45,578						
15A		10/01/04 - 06/30/05	201,388						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		72,878						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

NR

			A	B	C	D	E	F	G
Legal Entity: D'Veal Family and Youth Services									
Legal Entity Number: 00778									
Mode: 10 - Day Services			Mode Total	Service Function 92	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			2,139					
3	Gross Cost		174,529	174,529					
4	Cost per Unit			81.59					
5	SMA per Unit			78.64					
6	Published Charge per Unit			69.24					
7	Negotiated Rate / Cost per Unit			69.24					
8	Medi-Cal Units	07/01/04 - 09/30/04		537					
8A		10/01/04 - 06/30/05		1,328					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			274					
13	Medi-Cal Costs	07/01/04 - 09/30/04	43,816	43,816					
13A		10/01/04 - 06/30/05	108,356	108,356					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	42,230	42,230					
14A		10/01/04 - 06/30/05	104,434	104,434					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	37,182	37,182					
15A		10/01/04 - 06/30/05	91,951	91,951					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	37,182	37,182					
16A		10/01/04 - 06/30/05	91,951	91,951					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Gross Revenue Rate		22,357	22,357					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1888 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: D'Veal Family and Youth Services
Legal Entity Number: 00778
Mode: 15 - Outpatient Services (Program 1)

			A	B	C	D	E	F	G
				NR	NR	NR	NR	NR	NR
			Mode Total	Service Function 04	Service Function 10	Service Function 34	Service Function 42	Service Function 52	Service Function 62
1	Allocation Percentage		100.00%	6.98%	8.34%	0.16%	71.08%	1.37%	7.82%
2	Total Units			222,283	199,572	3,900	1,700,635	32,803	98,637
3	Gross Cost		4,877,459	340,525	408,860	7,951	3,467,021	68,874	381,253
4	Cost per Unit			1.53	2.04	2.04	2.04	2.04	3.87
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.30	1.73	1.73	1.73	1.73	3.28
7	Negotiated Rate / Cost per Unit			1.30	1.73	1.73	1.73	1.73	3.28
8	Medi-Cal Units	07/01/04 - 09/30/04		65,019	34,651	520	380,441	4,849	16,654
8A		10/01/04 - 06/30/05		125,816	143,071	1,820	1,013,931	9,134	54,498
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		86			1,865		
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			31,362	21,850	1,580	324,398	18,820	27,487
13	Medi-Cal Costs	07/01/04 - 09/30/04	990,170	99,805	70,642	1,060	734,818	9,885	64,371
13A		10/01/04 - 06/30/05	2,910,373	192,743	291,673	3,710	2,067,083	18,521	210,638
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,186,762	122,888	84,548	1,269	879,476	11,832	75,110
14A		10/01/04 - 06/30/05	3,483,148	237,792	349,093	4,441	2,473,992	22,287	245,777
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	840,253	84,525	59,946	900	623,583	8,389	54,825
15A		10/01/04 - 06/30/05	2,469,730	163,561	247,513	3,149	1,754,101	15,802	178,747
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	840,253	84,525	59,946	900	623,583	8,389	54,825
16A		10/01/04 - 06/30/05	2,469,730	163,561	247,513	3,149	1,754,101	15,802	178,747
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	4,495	132			3,802		
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	5,381	163			4,551		
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04	3,815	112			3,226		
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	3,815	112			3,226		
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		972,421	48,045	44,545	3,180	861,338	38,388	106,243

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/08)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

NR

	Legal Entity: D'Veal Family and Youth Services		H	I	J	K	L	M	N
	Legal Entity Number: 00778		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)								
			77						
1	Allocation Percentage		4.24%						
2	Total Units		67,814						
3	Gross Cost		206,975						
4	Cost per Unit		3.05						
5	SMA per Unit		3.63						
6	Published Charge per Unit		2.59						
7	Negotiated Rate / Cost per Unit		2.59						
8	Medi-Cal Units	07/01/04 - 09/30/04	3,207						
8A		10/01/04 - 06/30/05	41,258						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	184						
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		23,165						
13	Medi-Cal Costs	07/01/04 - 09/30/04	9,788						
13A		10/01/04 - 06/30/05	125,924						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	11,641						
14A		10/01/04 - 06/30/05	149,767						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	8,308						
15A		10/01/04 - 06/30/05	106,858						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	8,308						
16A		10/01/04 - 06/30/05	106,858						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	562						
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	668						
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04	477						
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	477						
32A		10/01/04 - 06/30/05							
			70,702						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1868 (Rev. 8/06) — FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: El Centro de Amistad, Inc.			A	B	C	D	E	F	G
Legal Entity Number: 00185			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	25.07%	7.79%	0.06%	59.66%	1.12%	6.27%
2	Total Units			218,908	50,520	379	387,133	7,250	22,586
3	Gross Cost		1,544,830	387,349	120,342	902	922,175	17,270	96,791
4	Cost per Unit			1.77	2.38	2.38	2.38	2.38	4.29
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.89	2.44	2.44	2.44	2.44	4.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		35,327	7,074	338	17,578	114	1,155
8A		10/01/04 - 06/30/05		108,382	32,628		236,024	4,491	13,236
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		45	30		403		
11A		10/01/04 - 06/30/05		185	251		1,200		185
12	Non-Medi-Cal Units			74,959	10,537	41	131,928	2,845	8,010
13	Medi-Cal Costs	07/01/04 - 09/30/04	127,262	62,510	16,851	804	41,872	272	4,954
13A		10/01/04 - 06/30/05	899,212	191,795	77,722		562,224	10,698	56,772
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	133,231	68,768	17,261	825	42,890	278	5,209
14A		10/01/04 - 06/30/05	931,024	204,881	79,612		575,899	10,958	59,694
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	133,231	68,768	17,261	825	42,890	278	5,209
15A		10/01/04 - 06/30/05	931,024	204,881	79,612		575,899	10,958	59,694
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	1,111	80	71		960		
29A		10/01/04 - 06/30/05	4,491	327	598		2,858		708
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	1,142	85	73		983		
30A		10/01/04 - 06/30/05	4,634	350	612		2,928		744
31	Healthy Families Published Charges	07/01/04 - 09/30/04	1,142	85	73		983		
31A		10/01/04 - 06/30/05	4,634	350	612		2,928		744
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		512,753	132,837	25,100	98	314,261	6,301	34,357

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1988 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

NR

	Legal Entity: Enki Health and Research Systems		A	B	C	D	E	F	G
	Legal Entity Number: 00188			Service	Service	Service	Service	Service	Service
	Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			12,055					
3	Gross Cost		1,491,589	1,491,589					
4	Cost per Unit			123.73					
5	SMA per Unit			189.33					
6	Published Charge per Unit			135.00					
7	Negotiated Rate / Cost per Unit			121.98					
8	Medi-Cal Units	07/01/04 - 09/30/04		2,793					
8A		10/01/04 - 06/30/05		7,999					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		88					
11A		10/01/04 - 06/30/05		338					
12	Non-Medi-Cal Units			839					
13	Medi-Cal Costs	07/01/04 - 09/30/04	345,584	345,584					
13A		10/01/04 - 06/30/05	989,732	989,732					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	528,799	528,799					
14A		10/01/04 - 06/30/05	1,514,451	1,514,451					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	377,055	377,055					
15A		10/01/04 - 06/30/05	1,079,865	1,079,865					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	340,690	340,690					
16A		10/01/04 - 06/30/05	975,718	975,718					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	10,888	10,888					
29A		10/01/04 - 06/30/05	41,574	41,574					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	16,661	16,661					
30A		10/01/04 - 06/30/05	63,615	63,615					
31	Healthy Families Published Charges	07/01/04 - 09/30/04	11,880	11,880					
31A		10/01/04 - 06/30/05	45,360	45,360					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	10,734	10,734					
32A		10/01/04 - 06/30/05	40,985	40,985					
33	Non-Medi-Cal Costs		103,811	103,811					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Enki Health and Research Systems			A	B	C	D	E	F	G
Legal Entity Number: 00188			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	8.19%	4.37%	0.07%	54.41%	6.93%	24.88%
2	Total Units			1,654,009	535,199	8,797	6,657,457	847,695	1,606,665
3	Gross Cost		22,340,656	1,828,765	977,195	16,062	12,155,542	1,547,767	5,508,527
4	Cost per Unit			1.11	1.83	1.83	1.83	1.83	3.43
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.20	2.00	2.00	2.00	2.00	3.75
7	Negotiated Rate / Cost per Unit			1.09	1.80	1.80	1.80	1.80	3.38
8	Medi-Cal Units	07/01/04 - 09/30/04		291,544	119,728	1,859	1,208,122	115,685	262,325
8A		10/01/04 - 06/30/05		885,802	321,138	6,064	3,577,015	297,639	770,548
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					16,742	3,194	37,043
9A		10/01/04 - 06/30/05					74,487	11,470	116,478
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		12,971	9,244		66,857	3,146	8,486
11A		10/01/04 - 06/30/05		49,294	29,977	104	241,997	14,630	30,683
12	Non-Medi-Cal Units			414,598	55,112	770	1,472,237	401,931	381,124
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,904,924	322,347	218,606	3,394	2,205,854	211,224	899,394
13A		10/01/04 - 06/30/05	11,417,639	979,171	586,351	11,072	6,531,106	543,445	2,641,853
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	5,312,956	551,018	292,136	4,536	2,947,818	282,271	1,183,086
14A		10/01/04 - 06/30/05	15,548,686	1,673,788	783,577	14,795	8,727,917	726,239	3,475,162
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	4,272,432	349,853	239,456	3,718	2,416,244	231,370	983,719
15A		10/01/04 - 06/30/05	12,491,834	1,062,722	642,276	12,128	7,154,030	595,278	2,889,548
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	3,849,631	317,783	215,510	3,346	2,174,620	208,233	886,659
16A		10/01/04 - 06/30/05	11,255,968	965,308	578,048	10,915	6,438,627	535,750	2,604,445
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	163,404				30,568	5,832	127,004
17A		10/01/04 - 06/30/05	556,295				136,002	20,943	399,350
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	215,708				40,850	7,793	167,064
18A		10/01/04 - 06/30/05	735,051				181,748	27,987	525,316
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	178,783				33,484	6,388	138,911
19A		10/01/04 - 06/30/05	608,707				148,974	22,940	436,793
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04	161,090				30,136	5,749	125,205
20A		10/01/04 - 06/30/05	548,418				134,077	20,646	393,696
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	188,061	14,341	16,878		122,071	5,744	29,026
29A		10/01/04 - 06/30/05	691,111	54,502	54,734	190	441,851	26,712	105,198
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	256,060	24,515	22,555		183,131	7,676	38,182
30A		10/01/04 - 06/30/05	940,472	93,166	73,144	254	590,473	35,697	138,380
31	Healthy Families Published Charges	07/01/04 - 09/30/04	205,807	15,585	18,488		133,714	6,292	31,748
31A		10/01/04 - 06/30/05	756,286	59,153	59,954	208	483,994	29,260	115,061
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	185,398	14,138	16,639		120,343	5,663	28,615
32A		10/01/04 - 06/30/05	681,325	53,730	53,959	187	435,595	26,334	103,709
33	Non-Medi-Cal Costs		5,419,223	458,403	100,626	1,406	2,888,089	733,867	1,306,702

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/05)

County: Los Angeles
County Code: 19

NR

			H	I	J	K	L	M	N
Legal Entity: Enki Health and Research Systems			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00188									
Mode: 15 - Outpatient Services (Program 1)									
			77						
1	Allocation Percentage		1.37%						
2	Total Units		99,820						
3	Gross Cost		306,799						
4	Cost per Unit		3.07						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.35						
7	Negotiated Rate / Cost per Unit		3.03						
8	Medi-Cal Units	07/01/04 - 09/30/04	14,350						
8A		10/01/04 - 06/30/05	40,553						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05	2,578						
12	Non-Medi-Cal Units		42,339						
13	Medi-Cal Costs	07/01/04 - 09/30/04	44,105						
13A		10/01/04 - 06/30/05	124,640						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	52,091						
14A		10/01/04 - 06/30/05	147,207						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	48,073						
15A		10/01/04 - 06/30/05	135,853						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	43,481						
16A		10/01/04 - 06/30/05	122,876						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	7,924						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	9,358						
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	8,636						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05	7,811						
38	Non-Medi-Cal Costs		130,130						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1988 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				cr	cr	cr	cr	cr	cr
Legal Entity: The Guidance Center			A	B	C	D	E	F	G
Legal Entity Number: 00191			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	82
1	Allocation Percentage		100.00%	4.86%	16.41%	0.50%	56.25%	10.49%	9.93%
2	Total Units			255,067	715,127	21,865	2,447,745	458,445	255,704
3	Gross Cost		8,719,834	423,999	1,430,934	43,619	4,905,278	914,715	865,866
4	Cost per Unit			1.66	2.00	2.00	2.00	2.00	3.39
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.80	2.17	2.17	2.17	2.17	3.87
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		61,995	126,344	5,977	401,580	180,378	80,182
8A		10/01/04 - 06/30/05		168,429	481,091	12,858	1,865,922	239,946	159,643
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			1,612		2,521		368
11A		10/01/04 - 06/30/05		1,132	24,189	1,995	66,672	1,821	6,073
12	Non-Medi-Cal Units			25,511	81,891	1,038	311,050	34,302	29,418
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,756,425	103,054	252,608	11,978	804,766	361,473	203,789
13A		10/01/04 - 06/30/05	5,732,677	276,855	962,640	25,767	3,338,506	480,852	540,584
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,155,084	117,171	308,279	14,584	979,855	440,117	271,421
14A		10/01/04 - 06/30/05	7,027,359	314,551	1,173,882	31,374	4,084,850	585,468	719,990
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,901,918	111,591	273,750	12,970	871,429	391,418	220,869
15A		10/01/04 - 06/30/05	6,207,542	299,572	1,042,380	27,902	3,615,051	520,683	585,363
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	9,591		3,225		5,052		1,314
29A		10/01/04 - 06/30/05	215,485	1,882	48,401	3,998	133,611	3,849	20,564
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	11,834		3,933		6,151		1,750
30A		10/01/04 - 06/30/05	264,649	2,139	59,021	4,868	162,680	4,443	27,389
31	Healthy Families Published Charges	07/01/04 - 09/30/04	10,388		3,493		5,471		1,423
31A		10/01/04 - 06/30/05	233,335	2,038	52,410	4,329	144,678	3,952	22,268
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
99	Non-Medi-Cal Costs		1,005,856	42,407	163,880	2,078	623,344	88,741	99,615

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1896 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles

County Code: 19

CF

			H	I	J	K	L	M	N
Legal Entity: The Guidance Center			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00191									
Mode: 15 - Outpatient Services (Program 1)									
			77						
1	Allocation Percentage		1.55%						
2	Total Units		47,489						
3	Gross Cost		135,222						
4	Cost per Unit		2.85						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.08						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	8,517						
8A		10/01/04 - 06/30/05	37,814						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05	1,187						
12	Non-Medi-Cal Units		1,971						
13	Medi-Cal Costs	07/01/04 - 09/30/04	18,557						
13A		10/01/04 - 06/30/05	107,673						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	23,657						
14A		10/01/04 - 06/30/05	137,285						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	20,094						
15A		10/01/04 - 06/30/05	116,592						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	3,380						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	4,309						
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	3,660						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		5,812						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				A	B	C	D	E	F	G
	Legal Entity: Hamburger Home, Inc.				CR	CR				
	Legal Entity Number: 00174			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 10 - Day Services				98	99				
1	Allocation Percentage			100.00%	99.45%	0.55%				
2	Total Units				9,520	53				
3	Gross Cost			1,130,876	1,124,615	6,261				
4	Cost per Unit				118.13	118.13				
5	SMA per Unit				122.75	122.75				
6	Published Charge per Unit				122.75	122.75				
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units		07/01/04 - 09/30/04		2,388	53				
8A			10/01/04 - 06/30/05		6,297					
9	Medicare/Medi-Cal Crossover Units		07/01/04 - 09/30/04							
9A			10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units		07/01/04 - 09/30/04							
10A			10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units		07/01/04 - 06/30/05							
11	Healthy Families (SED) Units		07/01/04 - 09/30/04							
11A			10/01/04 - 06/30/05							
12	Non-Medi-Cal Units				835					
13	Medi-Cal Costs		07/01/04 - 09/30/04	288,360	282,099	6,261				
13A			10/01/04 - 06/30/05	743,876	743,876					
14	Medi-Cal SMA Upper Limits		07/01/04 - 09/30/04	299,633	293,127	6,506				
14A			10/01/04 - 06/30/05	772,957	772,957					
15	Medi-Cal Published Charges		07/01/04 - 09/30/04	299,633	293,127	6,506				
15A			10/01/04 - 06/30/05	772,957	772,957					
16	Medi-Cal Negotiated Rates		07/01/04 - 09/30/04							
16A			10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs		07/01/04 - 09/30/04							
17A			10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/04 - 09/30/04							
18A			10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges		07/01/04 - 09/30/04							
19A			10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/04 - 09/30/04							
20A			10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs		07/01/04 - 09/30/04							
21A			10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits		07/01/04 - 09/30/04							
22A			10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges		07/01/04 - 09/30/04							
23A			10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates		07/01/04 - 09/30/04							
24A			10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05							
29	Healthy Families Costs		07/01/04 - 09/30/04							
29A			10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits		07/01/04 - 09/30/04							
30A			10/01/04 - 06/30/05							
31	Healthy Families Published Charges		07/01/04 - 09/30/04							
31A			10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates		07/01/04 - 09/30/04							
32A			10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs			98,640	98,640					

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			A	CR B	CR C	CR D	CR E	CR F	CR G
Legal Entity: Hamburger Home, Inc.									
Legal Entity Number: 00174			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	41	42	52	58
1	Allocation Percentage		100.00%	4.33%	7.90%	0.02%	69.51%	0.34%	4.31%
2	Total Units			93,867	132,575	320	1,168,804	5,635	72,403
3	Gross Cost		3,941,822	170,734	311,313	751	2,739,890	13,232	170,017
4	Cost per Unit			1.82	2.35	2.35	2.35	2.35	2.35
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.89	2.44	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		31,058	28,630	320	198,012	4,600	11,518
8A		10/01/04 - 06/30/05		35,953	94,024		843,191	615	60,005
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		440	1,130		5,350		
11A		10/01/04 - 06/30/05		256	3,178		23,497		
12	Non-Medi-Cal Units			28,160	5,615		98,754	220	880
13	Medi-Cal Costs	07/01/04 - 09/30/04	755,498	58,491	67,229	751	460,276	11,271	27,047
13A		10/01/04 - 06/30/05	2,767,343	65,395	220,787		1,979,962	1,444	140,904
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	785,033	58,700	69,857	781	478,269	11,712	28,104
14A		10/01/04 - 06/30/05	2,875,528	67,951	229,419		2,057,388	1,501	146,412
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	785,033	58,700	69,857	781	478,269	11,712	28,104
15A		10/01/04 - 06/30/05	2,875,528	67,951	229,419		2,057,388	1,501	146,412
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	16,581	800	2,653		12,563		
29A		10/01/04 - 06/30/05	85,334	466	7,458		55,176		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	17,229	832	2,757		13,054		
30A		10/01/04 - 06/30/05	67,889	484	7,749		57,333		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	17,229	832	2,757		13,054		
31A		10/01/04 - 06/30/05	67,889	484	7,749		57,333		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		336,867	47,582	13,185	(0)	231,894	517	2,066

County: Los Angeles
County Code: 19

			CR	CR	CR				
Legal Entity: Hamburger Home, Inc.			H	I	J	K	L	M	N
Legal Entity Number: 00174			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			61	62	77				
1	Allocation Percentage		0.05%	12.95%	0.59%				
2	Total Units		422	117,647	6,649				
3	Gross Cost		1,832	510,826	23,228				
4	Cost per Unit		4.34	4.34	3.49				
5	SMA per Unit		4.51	4.51	3.63				
6	Published Charge per Unit		4.51	4.51	3.63				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	422	29,270	1,019				
8A		10/01/04 - 06/30/05		78,589	5,100				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		130					
11A		10/01/04 - 06/30/05		515					
12	Non-Medi-Cal Units			9,163	530				
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,832	127,041	3,560				
13A		10/01/04 - 06/30/05		341,015	17,818				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,903	132,008	3,699				
14A		10/01/04 - 06/30/05		354,346	18,513				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,903	132,008	3,699				
15A		10/01/04 - 06/30/05		354,346	18,513				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04		564					
29A		10/01/04 - 06/30/05		2,235					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04		586					
30A		10/01/04 - 06/30/05		2,323					
31	Healthy Families Published Charges	07/01/04 - 09/30/04		586					
31A		10/01/04 - 06/30/05		2,323					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
68	Non-Medi-Cal Costs			39,770	1,852				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

	Legal Entity: Hathaway Children & Family Services		A	B	C	D	E	F	G
	Legal Entity Number: 00192		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 10 - Day Services			NR	NR				
				98	99				
1	Allocation Percentage		100.00%	99.78%	0.22%				
2	Total Units			23,374	52				
3	Gross Cost		1,810,675	1,806,656	4,019				
4	Cost per Unit			77.29	77.29				
5	SMA per Unit			122.75	122.75				
6	Published Charge per Unit			116.00	116.00				
7	Negotiated Rate / Cost per Unit			92.81	92.81				
8	Medi-Cal Units	07/01/04 - 09/30/04		7,073	34				
8A		10/01/04 - 06/30/05		16,007					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1					
11A		10/01/04 - 06/30/05		1					
12	Non-Medi-Cal Units			292	18				
13	Medi-Cal Costs	07/01/04 - 09/30/04	549,324	546,898	2,828				
13A		10/01/04 - 06/30/05	1,237,235	1,237,235					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	872,384	868,211	4,174				
14A		10/01/04 - 06/30/05	1,964,859	1,964,859					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	824,412	820,468	3,944				
15A		10/01/04 - 06/30/05	1,856,812	1,856,812					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	659,601	656,445	3,156				
16A		10/01/04 - 06/30/05	1,485,610	1,485,610					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	77	77					
29A		10/01/04 - 06/30/05	77	77					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	123	123					
30A		10/01/04 - 06/30/05	123	123					
31	Healthy Families Published Charges	07/01/04 - 09/30/04	116	116					
31A		10/01/04 - 06/30/05	116	116					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	93	93					
32A		10/01/04 - 06/30/05	93	93					
33	Non-MediCal Costs		23,961	22,570	1,391				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 8/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

	Legal Entity: Hathaway Children & Family Services		A	B	C	D	E	F	G
	Legal Entity Number: 00192		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)			03	04	06	10	12	17
				NR	NR	NR	NR	NR	NR
1	Allocation Percentage		100.00%	0.01%	1.85%	0.00%	7.16%	0.07%	0.10%
2	Total Units			875	132,931	135	385,751	3,645	5,205
3	Gross Cost		8,617,422	1,049	159,435	162	616,883	5,829	8,324
4	Cost per Unit			1.20	1.20	1.20	1.60	1.60	1.60
5	SMA per Unit			1.89	1.89	1.89	2.44	2.44	2.44
6	Published Charge per Unit			1.80	1.80	1.80	2.40	2.40	2.40
7	Negotiated Rate / Cost per Unit			1.43	1.43	1.43	1.82	1.82	1.82
8	Medi-Cal Units	07/01/04 - 09/30/04		744	25,194	52	62,487	2,276	1,229
8A		10/01/04 - 06/30/05			87,930		228,992		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		9	805		2,189	32	
10A		10/01/04 - 06/30/05			2,811		8,021		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		9	1,548		5,719	133	112
11A		10/01/04 - 06/30/05			5,402		20,957		
12	Non-Medi-Cal Units			113	9,241	83	57,386	1,204	3,864
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,525,079	892	30,217	62	99,928	3,640	1,965
13A		10/01/04 - 06/30/05	5,757,584		105,461		366,198		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,337,237	1,406	47,617	98	152,488	5,553	2,999
14A		10/01/04 - 06/30/05	8,816,174		166,188		558,740		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	2,288,801	1,339	45,349	94	149,969	5,462	2,650
15A		10/01/04 - 06/30/05	8,640,855		158,274		549,581		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	1,746,148	1,064	36,027	74	113,726	4,142	2,237
16A		10/01/04 - 06/30/05	6,584,549		125,740		416,765		
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	30,282	11	966		3,501	51	
21A		10/01/04 - 06/30/05	105,298		3,371		12,827		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	46,370	17	1,521		5,341	78	
22A		10/01/04 - 06/30/05	161,174		5,313		19,571		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	45,446	16	1,449		5,254	77	
23A		10/01/04 - 06/30/05	158,029		5,060		19,250		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04	34,634	13	1,151		3,984	58	
24A		10/01/04 - 06/30/05	120,368		4,020		14,598		
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	91,526	11	1,857		9,146	213	179
29A		10/01/04 - 06/30/05	319,670		6,479		33,514		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	139,992	17	2,926		13,954	325	273
30A		10/01/04 - 06/30/05	488,716		10,210		51,135		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	137,361	16	2,786		13,726	319	269
31A		10/01/04 - 06/30/05	479,752		9,724		50,297		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	104,516	13	2,214		10,409	242	204
32A		10/01/04 - 06/30/05	364,811		7,725		38,142		
33	Non-Medi-Cal Costs		787,973	136	11,083	100	91,770	1,925	6,179

County: Los Angeles
County Code: 19

Legal Entity: Hathaway Children & Family Services
Legal Entity Number: 00192
Mode: 15 - Outpatient Services (Program 1)

			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
			33	34	41	42	47	52	54
1	Allocation Percentage		0.00%	0.20%	0.35%	45.72%	0.38%	2.96%	0.02%
2	Total Units		120	10,755	18,713	2,463,694	20,285	159,327	1,117
3	Gross Cost		192	17,199	29,925	3,939,874	32,439	254,792	1,786
4	Cost per Unit		1.60	1.60	1.60	1.60	1.60	1.60	1.60
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.40	2.40	2.40	2.40	2.40	2.40	2.40
7	Negotiated Rate / Cost per Unit		1.82	1.82	1.82	1.82	1.82	1.82	1.82
6	Medi-Cal Units	07/01/04 - 09/30/04	43	2,711	12,178	387,794	4,551	30,031	352
8A		10/01/04 - 06/30/05		3,690		1,477,521		93,346	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		831	457	12,654		622	21
10A		10/01/04 - 06/30/05		1,132		48,212		1,934	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		196	1,432	40,610	761	3,412	257
11A		10/01/04 - 06/30/05		286		154,727		10,806	
12	Non-Medi-Cal Units		77	1,929	4,648	342,176	14,973	19,378	487
13	Medi-Cal Costs	07/01/04 - 09/30/04	89	4,335	19,475	620,150	7,276	48,025	563
13A		10/01/04 - 06/30/05		5,901		2,362,812		149,276	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	105	6,615	28,714	946,217	11,104	73,276	859
14A		10/01/04 - 06/30/05		9,004		3,605,151		227,764	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	103	6,506	29,227	930,706	10,922	72,074	845
15A		10/01/04 - 06/30/05		8,856		3,546,050		224,030	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	78	4,934	22,164	705,785	8,283	54,656	641
16A		10/01/04 - 06/30/05		6,716		2,689,088		169,990	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04		1,329	731	20,235		995	34
21A		10/01/04 - 06/30/05		1,810		77,099		3,093	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04		2,028	1,115	30,876		1,518	51
22A		10/01/04 - 06/30/05		2,762		117,637		4,719	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04		1,994	1,097	30,370		1,493	50
23A		10/01/04 - 06/30/05		2,717		115,709		4,642	
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04		1,512	832	23,030		1,132	38
24A		10/01/04 - 06/30/05		2,060		87,748		3,520	
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04		313	2,290	64,942	1,217	5,456	411
29A		10/01/04 - 06/30/05		425		247,435		16,961	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04		478	3,494	99,068	1,857	8,325	627
30A		10/01/04 - 06/30/05		649		377,534		25,879	
31	Healthy Families Published Charges	07/01/04 - 09/30/04		470	3,437	97,464	1,828	8,169	617
31A		10/01/04 - 06/30/05		638		371,345		25,454	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04		357	2,606	73,910	1,385	6,210	468
32A		10/01/04 - 06/30/05		484		281,603		19,303	
33	Non-Medi-Cal Costs		123	3,085	7,430	547,199	23,944	30,986	779

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			NR	NR	NR	NR			
Legal Entity: Hathaway Children & Family Services			O	P	Q	R	S	T	U
Legal Entity Number: 00192			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			58	61	62	67			
1	Allocation Percentage		31.78%	0.04%	9.36%	0.02%			
2	Total Units		1,712,357	1,156	281,429	530			
3	Gross Cost		2,738,356	3,312	806,348	1,519			
4	Cost per Unit		1.60	2.87	2.87	2.87			
5	SMA per Unit		2.44	4.51	4.51	4.51			
6	Published Charge per Unit		2.40	4.30	4.30	4.30			
7	Negotiated Rate / Cost per Unit		1.82	3.40	3.40	3.40			
8	Medi-Cal Units	07/01/04 - 09/30/04	317,456	576	82,421	110			
8A		10/01/04 - 06/30/05	1,393,736		188,162				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		26	822				
10A		10/01/04 - 06/30/05			2,477				
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	216	241	1,544	11			
11A		10/01/04 - 06/30/05	949		4,655				
12	Non-Medi-Cal Units			313	21,348	409			
13	Medi-Cal Costs	07/01/04 - 09/30/04	507,667	1,850	178,848	315			
13A		10/01/04 - 06/30/05	2,228,826		539,119				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	774,593	2,598	281,519	496			
14A		10/01/04 - 06/30/05	3,400,716		848,811				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	751,894	2,477	268,410	473			
15A		10/01/04 - 06/30/05	3,344,966		809,087				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	577,770	1,958	212,231	374			
16A		10/01/04 - 06/30/05	2,536,600		639,751				
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04		74	2,355				
21A		10/01/04 - 06/30/05			7,097				
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04		117	3,707				
22A		10/01/04 - 06/30/05			11,171				
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04		112	3,535				
23A		10/01/04 - 06/30/05			10,651				
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04		88	2,795				
24A		10/01/04 - 06/30/05			8,422				
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	345	691	4,424	32			
29A		10/01/04 - 06/30/05	1,518		13,337				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	527	1,087	6,963	50			
30A		10/01/04 - 06/30/05	2,316		20,994				
31	Healthy Families Published Charges	07/01/04 - 09/30/04	518	1,036	6,639	47			
31A		10/01/04 - 06/30/05	2,278		20,017				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	393	819	5,250	37			
32A		10/01/04 - 06/30/05	1,727		15,827				
33	Non-Medi-Cal Costs		0	897	61,166	1,172			

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1898 (Rev. 6/05) — FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				NR	NR	NR	NR		
Legal Entity: The Help Group Child and Family Center			A	B	C	D	E	F	G
Legal Entity Number: 00196			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				82	92	98	99		
1	Allocation Percentage		100.00%		52.17%	47.83%			
2	Total Units				8,463	4,918			
3	Gross Cost		1,278,610		667,067	611,542			
4	Cost per Unit				78.82	124.35			
5	SMA per Unit			134.81	78.84	122.75	122.75		
6	Published Charge per Unit			122.00	72.18	113.87	113.87		
7	Negotiated Rate / Cost per Unit			122.00	72.18	113.87	113.87		
8	Medi-Cal Units	07/01/04 - 09/30/04			2,039	1,183			
8A		10/01/04 - 06/30/05			4,506	2,881			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 06/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units				1,918	854			
13	Medi-Cal Costs	07/01/04 - 09/30/04	307,621		160,717	147,103			
13A		10/01/04 - 06/30/05	713,416		355,170	358,246			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	305,560		160,347	145,213			
14A		10/01/04 - 06/30/05	707,995		354,352	353,643			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	281,883		147,175	134,708			
15A		10/01/04 - 06/30/05	653,303		325,243	328,059			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	281,883		147,175	134,708			
16A		10/01/04 - 06/30/05	653,303		325,243	328,059			
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		257,373		151,180	106,193			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

	Legal Entity: The Help Group Child and Family Center		A	NR B	NR C	NR D	NR E	NR F	NR G
	Legal Entity Number: 00198								
	Mode: 15 - Outpatient Services (Program 1)		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%	0.06%	2.23%	0.01%	13.03%	1.64%	0.03%
2	Total Units			2,585	92,335	375	413,280	51,891	1,060
3	Gross Cost		7,899,832	4,940	176,455	717	1,028,982	129,198	2,639
4	Cost per Unit			1.91	1.91	1.91	2.49	2.49	2.49
5	SMA per Unit			1.89	1.89	1.89	2.44	2.44	2.44
6	Published Charge per Unit			1.75	1.75	1.75	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit			1.75	1.75	1.75	2.28	2.28	2.28
8	Medi-Cal Units	07/01/04 - 09/30/04		1,380	19,064	45	86,853	11,864	250
8A		10/01/04 - 06/30/05			36,852		145,783		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						120	
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05			2,080		12,799		
12	Non-Medi-Cal Units			1,205	34,339	330	187,885	39,907	810
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,374,382	2,637	36,432	88	216,246	29,539	622
13A		10/01/04 - 06/30/05	2,522,283		70,425		382,920		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,347,131	2,608	38,031	85	211,921	28,948	610
14A		10/01/04 - 06/30/05	2,472,189		69,650		355,662		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,258,575	2,415	33,362	79	198,025	27,050	570
15A		10/01/04 - 06/30/05	2,309,751		64,491		332,340		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	1,258,575	2,415	33,362	79	198,025	27,050	570
16A		10/01/04 - 06/30/05	2,309,751		64,491		332,340		
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	2,039					299	
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	1,998					293	
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	1,867					274	
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04	1,867					274	
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	189,188		3,975		31,867		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	185,425		3,931		31,230		
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	173,248		3,640		29,182		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05	173,248		3,640		29,182		
33	Allowable Medi-Cal Cost		3,811,940	2,303	65,823	831	417,949	99,380	2,017

County: Los Angeles
County Code: 19
Legal Entity: The Help Group Child and Family Center
Legal Entity Number: 00198
Mode: 15 - Outpatient Services (Program 1)

			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
			33	34	41	42	47	52	54
1	Allocation Percentage			0.18%	4.99%	67.88%	0.24%	0.19%	0.01%
2	Total Units			5,820	158,230	2,147,424	7,612	6,114	470
3	Gross Cost			14,491	393,980	5,346,843	18,952	15,223	1,170
4	Cost per Unit			2.49	2.49	2.49	2.49	2.49	2.49
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
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		2.28	2.28	2.28	2.28	2.28	2.28	2.28
8	Medi-Cal Units	07/01/04 - 09/30/04			42,383	327,396	1,577	1,580	242
8A		10/01/04 - 06/30/05		720		717,809		917	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			689				
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05				57,205			
12	Non-Medi-Cal Units			5,100	115,148	1,045,274	6,035	3,617	228
13	Medi-Cal Costs	07/01/04 - 09/30/04			105,525	814,999	3,928	3,934	603
13A		10/01/04 - 06/30/05		1,793		1,786,898		2,283	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04			103,415	798,700	3,848	3,855	590
14A		10/01/04 - 06/30/05		1,757		1,750,986		2,237	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04			96,633	746,326	3,596	3,602	552
15A		10/01/04 - 06/30/05		1,642		1,638,149		2,091	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04			96,633	746,326	3,596	3,602	552
16A		10/01/04 - 06/30/05		1,642		1,638,149		2,091	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04			1,740				
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04			1,706				
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04			1,594				
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04			1,594				
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 09/30/05				142,429			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05				139,580			
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05				130,427			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05				130,427			
33	Medi-Cal/Cal-Casio			12,696	286,696	2,602,517	15,028	9,006	588

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1868 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: The Help Group Child and Family Center
Legal Entity Number: 00198
Mode: 15 - Outpatient Services (Program 1)

			NR	NR	NR	NR			
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			57	58	61	62			
1	Allocation Percentage			2.14%	0.59%	6.97%			
2	Total Units			68,009	10,110	119,468			
3	Gross Cost			169,328	46,590	550,545			
4	Cost per Unit			2.49	4.61	4.61			
5	SMA per Unit		2.44	2.44	4.51	4.51			
6	Published Charge per Unit		2.28	2.28	4.22	4.22			
7	Negotiated Rate / Cost per Unit		2.28	2.28	4.22	4.22			
8	Medi-Cal Units	07/01/04 - 09/30/04		28,999	3,800	15,218			
8A		10/01/04 - 06/30/05		34,105		46,275			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05				2,369			
12	Non-Medi-Cal Units			4,905	6,310	55,608			
13	Medi-Cal Costs	07/01/04 - 09/30/04		72,202	17,512	70,120			
13A		10/01/04 - 06/30/05		84,914		213,249			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04		70,758	17,138	68,624			
14A		10/01/04 - 06/30/05		83,216		208,700			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04		66,118	16,036	64,212			
15A		10/01/04 - 06/30/05		77,759		195,281			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04		66,118	16,036	64,212			
16A		10/01/04 - 06/30/05		77,759		195,281			
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05				10,917			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05				10,684			
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05				9,997			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05				9,997			
33	Unapplied Medi-Cal Costs			12,212	29,078	256,258			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 8/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

					NR	NR				
Legal Entity: Hillsides			A	B	C	D	E	F	G
Legal Entity Number: 00321			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98	99				
1	Allocation Percentage		100.00%	96.90%	3.10%				
2	Total Units			281	9				
3	Gross Cost		24,258	23,505	753				
4	Cost per Unit			83.65	83.65				
5	SMA per Unit			122.75	122.75				
6	Published Charge per Unit			110.00	110.00				
7	Negotiated Rate / Cost per Unit			85.93	85.93				
8	Medi-Cal Units	07/01/04 - 09/30/04		280	5				
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			1	4				
13	Medi-Cal Costs	07/01/04 - 09/30/04	23,839	23,421	418				
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	34,984	34,370	614				
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	31,350	30,800	550				
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	24,490	24,060	430				
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs (church home for children)		418	84	335				

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1898 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			A	B	C	D	E	F	G
Legal Entity: Hillsides				NR	NR	NR	NR	NR	NR
Legal Entity Number: 00321			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	17	34	41	42
1	Allocation Percentage		100.00%	0.76%	3.42%	0.03%	0.39%	0.05%	40.88%
2	Total Units			40,146	138,799	1,215	15,445	2,040	1,635,305
3	Gross Cost		6,541,978	50,022	223,716	1,987	25,258	3,336	2,674,322
4	Cost per Unit			1.25	1.64	1.64	1.64	1.64	1.64
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.75	2.50	2.50	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit			1.28	1.68	1.68	1.68	1.68	1.68
6	Medi-Cal Units	07/01/04 - 09/30/04		16,473	36,187	813	3,634	1,000	375,821
8A		10/01/04 - 06/30/05		21,174	92,332		10,172		1,173,456
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			61				751
11A		10/01/04 - 06/30/05		1,524	5,263		960		42,958
12	Non-Medi-Cal Units			975	2,956	402	679	1,040	42,319
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,786,773	20,525	59,179	1,330	5,943	1,635	814,605
13A		10/01/04 - 06/30/05	4,528,857	26,383	150,997		16,635		1,919,030
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,668,814	31,134	88,296	1,984	8,887	2,440	917,003
14A		10/01/04 - 06/30/05	6,758,148	40,019	225,290		24,820		2,863,233
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	2,695,029	28,828	90,488	2,033	9,085	2,500	939,553
15A		10/01/04 - 06/30/05	6,835,150	37,055	230,830		25,430		2,933,640
18	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	1,837,594	21,085	60,794	1,368	6,105	1,680	631,379
16A		10/01/04 - 06/30/05	4,652,462	27,103	155,118		17,089		1,971,406
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	1,419		100				1,228
29A		10/01/04 - 06/30/05	85,799	1,899	8,607		1,570		70,252
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,117		149				1,832
30A		10/01/04 - 06/30/05	128,041	2,880	12,842		2,342		104,818
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,150		153				1,878
31A		10/01/04 - 06/30/05	130,688	2,867	13,158		2,400		107,395
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	1,457		102				1,262
32A		10/01/04 - 06/30/05	88,141	1,951	8,842		1,613		72,169
33	Non-Medi-Cal Costs		137,131	1,215	4,834	857	1,110	1,701	69,207

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Hillsides			H	I	J	K	L	M	N
Legal Entity Number: 00321			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			47	52	54	58	61	62	77
1	Allocation Percentage		0.11%	23.08%	0.02%	21.60%	0.03%	8.37%	1.26%
2	Total Units		4,515	923,422	758	863,887	555	180,858	33,874
3	Gross Cost		7,384	1,510,133	1,240	1,412,771	1,680	547,525	82,604
4	Cost per Unit		1.64	1.64	1.64	1.64	3.03	3.03	2.45
5	SMA per Unit		2.44	2.44	2.44	2.44	4.51	4.51	3.63
6	Published Charge per Unit		2.50	2.50	2.50	2.50	4.00	4.00	3.50
7	Negotiated Rate / Cost per Unit		1.88	1.88	1.68	1.68	3.11	3.11	2.52
8	Medi-Cal Units	07/01/04 - 09/30/04	1,827	328,359	240	219,850	353	55,889	6,473
8A		10/01/04 - 06/30/05		570,512		636,248		124,597	26,545
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						30	
11A		10/01/04 - 06/30/05		861				150	656
12	Non-Medi-Cal Units		2,988	23,690	518	7,789	202	192	
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,497	536,987	392	359,535	1,069	169,197	15,879
13A		10/01/04 - 06/30/05		932,996		1,040,498		377,202	65,116
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	3,728	801,198	586	536,434	1,592	252,059	23,497
14A		10/01/04 - 06/30/05		1,392,049		1,552,445		561,932	96,358
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,818	820,898	600	549,625	1,412	223,556	22,658
15A		10/01/04 - 06/30/05		1,426,280		1,590,620		498,388	92,908
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	2,566	551,643	403	369,348	1,098	173,815	18,312
16A		10/01/04 - 06/30/05		958,480		1,068,897		387,497	66,893
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04						91	
29A		10/01/04 - 06/30/05		1,408				454	1,609
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						135	
30A		10/01/04 - 06/30/05		2,101				677	2,381
31	Healthy Families Published Charges	07/01/04 - 09/30/04						120	
31A		10/01/04 - 06/30/05		2,153				600	2,286
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						93	
32A		10/01/04 - 06/30/05		1,446				467	1,653
33	Non-Medi-Cal Costs (church home for children)		4,596	38,742	847	12,738	612	581	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

	Legal Entity: The Almansor Center Legal Entity Number: 00171 Mode: 15 - Outpatient Services (Program 1)		A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function 04	Service Function 10	Service Function 12	Service Function 41	Service Function 42	Service Function 52
1	Allocation Percentage		100.00%	13.34%	8.75%	0.11%	0.30%	65.60%	7.83%
2	Total Units			446,254	226,767	2,799	7,889	1,699,471	202,782
3	Gross Cost		5,361,515	715,367	469,304	5,793	16,327	3,517,129	419,666
4	Cost per Unit			1.60	2.07	2.07	2.07	2.07	2.07
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.89	2.44	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		113,023	55,072	1,451	5,148	387,365	60,540
8A		10/01/04 - 06/30/05		319,491	164,928			1,212,634	133,069
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			100			905	
11A		10/01/04 - 06/30/05		5,912	2,780			22,235	5,817
12	Non-Medi-Cal Units			7,828	3,887	1,348	2,741	78,332	3,356
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,281,314	181,181	113,974	3,003	10,654	801,669	125,290
13A		10/01/04 - 06/30/05	3,783,514	512,159	341,328			2,509,599	275,392
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,510,675	213,613	134,376	3,540	12,561	945,171	147,718
14A		10/01/04 - 06/30/05	4,460,778	603,838	402,424			2,958,827	324,888
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,510,675	213,613	134,376	3,540	12,561	945,171	147,718
15A		10/01/04 - 06/30/05	4,460,778	603,838	402,424			2,958,827	324,888
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	2,080		207			1,873	
29A		10/01/04 - 06/30/05	77,053	9,477	5,753			46,016	12,039
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,452		244			2,208	
30A		10/01/04 - 06/30/05	90,846	11,174	6,783			54,253	14,193
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,452		244			2,208	
31A		10/01/04 - 06/30/05	90,846	11,174	6,783			54,253	14,193
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		217,554	12,549	8,044	2,790	5,673	157,972	8,945

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1988 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			CR H	CR I	CR J	CR K	L	M	N
Legal Entity: The Almansor Center			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00171									
Mode: 15 - Outpatient Services (Program 1)			54	61	62	77			
1	Allocation Percentage		0.04%	0.07%	3.84%	0.31%			
2	Total Units		980	1,010	51,036	5,474			
3	Gross Cost		1,987	3,864	195,226	18,854			
4	Cost per Unit		2.07	3.83	3.83	3.08			
5	SMA per Unit		2.44	4.51	4.51	3.63			
6	Published Charge per Unit		2.44	4.51	4.51	3.63			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	388	425	9,840	1,778			
8A		10/01/04 - 06/30/05	-		34,941	3,696			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05			985				
12	Non-Medi-Cal Units		572	585	5,270				
13	Medi-Cal Costs	07/01/04 - 09/30/04	803	1,626	37,841	5,474			
13A		10/01/04 - 06/30/05			133,658	11,380			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	947	1,917	44,378	6,454			
14A		10/01/04 - 06/30/05			157,584	13,416			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	947	1,917	44,378	6,454			
15A		10/01/04 - 06/30/05			157,584	13,416			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05			3,768				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05			4,442				
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05			4,442				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,164	2,238	20,159				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 8/05)

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Intercommunity Child Guidance Center			A	B	C	D	E	F	G
Legal Entity Number: 00195			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	08	10	12	17
1	Allocation Percentage		100.00%	0.14%	8.49%	0.05%	8.71%	0.15%	0.07%
2	Total Units			2,889	179,576	1,050	184,162	3,258	1,514
3	Gross Cost		3,318,296	4,532	281,873	1,647	288,866	5,110	2,375
4	Cost per Unit			1.57	1.57	1.57	1.57	1.57	1.57
5	SMA per Unit			1.89	1.89	1.89	2.44	2.44	2.44
6	Published Charge per Unit			1.52	1.52	1.52	1.52	1.52	1.52
7	Negotiated Rate / Cost per Unit			1.52	1.52	1.52	1.52	1.52	1.52
8	Medi-Cal Units	07/01/04 - 09/30/04			35,808		32,740		
8A		10/01/04 - 06/30/05			107,425		98,219		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			1,228		3,653		
11A		10/01/04 - 06/30/05			5,777		22,727		
12	Non-Medi-Cal Units			2,889	29,338	1,050	26,823	3,258	1,514
13	Medi-Cal Costs	07/01/04 - 09/30/04	628,897		56,168		51,354		
13A		10/01/04 - 06/30/05	1,886,885		168,501		154,061		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	946,636		67,677		79,886		
14A		10/01/04 - 06/30/05	2,839,901		203,033		239,654		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	609,433		54,428		49,765		
15A		10/01/04 - 06/30/05	1,828,294		163,286		149,293		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	609,433		54,428		49,765		
16A		10/01/04 - 06/30/05	1,828,294		163,286		149,293		
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	44,502		1,926		5,730		
29A		10/01/04 - 06/30/05	183,751		9,081		35,848		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	88,241		2,321		8,913		
30A		10/01/04 - 06/30/05	279,534		10,919		55,454		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	43,124		1,867		5,553		
31A		10/01/04 - 06/30/05	178,064		8,781		34,545		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	43,124		1,867		5,553		
32A		10/01/04 - 06/30/05	178,064		8,781		34,545		
			574,461	4,532	48,018	1,647	42,073	5,110	2,375

County: Los Angeles
County Code: 19
Legal Entity: Intercommunity Child Guidance Center
Legal Entity Number: 00195
Mode: 15 - Outpatient Services (Program 1)

			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
			33	34	41	42	47	52	54
1	Allocation Percentage		0.01%	0.65%	0.86%	57.81%	0.36%	11.77%	0.07%
2	Total Units		195	13,746	18,139	1,223,068	7,591	248,901	1,499
3	Gross Cost		308	21,561	28,452	1,918,438	11,907	390,413	2,351
4	Cost per Unit		1.57	1.57	1.57	1.57	1.57	1.57	1.57
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		1.52	1.52	1.52	1.52	1.52	1.52	1.52
7	Negotiated Rate / Cost per Unit		1.52	1.52	1.52	1.52	1.52	1.52	1.52
8	Medi-Cal Units	07/01/04 - 09/30/04	49	2,852		243,864		46,007	375
8A		10/01/04 - 06/30/05	146	8,557		731,592		138,021	1,124
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04				19,257		3,260	
11A		10/01/04 - 06/30/05				54,878		23,920	
12	Non-Medi-Cal Units			2,337	18,139	173,477	7,591	37,693	
13	Medi-Cal Costs	07/01/04 - 09/30/04	77	4,473		382,512		72,184	588
13A		10/01/04 - 06/30/05	229	13,422		1,147,535		216,492	1,763
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	120	6,959		595,028		112,257	915
14A		10/01/04 - 06/30/05	356	20,879		1,785,084		336,771	2,743
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	74	4,335		370,673		69,931	570
15A		10/01/04 - 06/30/05	222	13,007		1,112,020		209,792	1,708
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	74	4,335		370,673		69,931	570
16A		10/01/04 - 06/30/05	222	13,007		1,112,020		209,792	1,708
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04				30,205		5,113	
29A		10/01/04 - 06/30/05				86,079		37,520	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04				48,987		7,954	
30A		10/01/04 - 06/30/05				133,902		58,365	
31	Healthy Families Published Charges	07/01/04 - 09/30/04				29,271		4,955	
31A		10/01/04 - 06/30/05				83,415		36,358	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04				29,271		4,955	
32A		10/01/04 - 06/30/05				83,415		36,358	
96	Non-Medi-Cal Costs			5,666	28,452	272,107	11,907	59,123	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 9/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	CR		
Legal Entity: Intercommunity Child Guidance Center			O	P	Q	R	S	T	U
Legal Entity Number: 00195			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			61	62	67	77	42		
1	Allocation Percentage		0.14%	8.77%	0.03%	0.68%	1.24%		
2	Total Units		1,425	87,349	299	9,045	26,315		
3	Gross Cost		4,750	291,148	997	22,495	41,276		
4	Cost per Unit		3.33	3.33	3.33	2.49	1.57		
5	SMA per Unit		4.51	4.51	4.51	3.63	2.44		
6	Published Charge per Unit		3.23	3.23	3.23	2.41	1.52		
7	Negotiated Rate / Cost per Unit		3.23	3.23	3.23	2.41	1.52		
8	Medi-Cal Units	07/01/04 - 09/30/04		17,069		1,877			
8A		10/01/04 - 06/30/05		51,206		5,631			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		458					
11A		10/01/04 - 06/30/05		4,633					
12	Non-Medi-Cal Units		1,425	13,983	299	1,537	26,315		
13	Medi-Cal Costs	07/01/04 - 09/30/04		56,894		4,668			
13A		10/01/04 - 06/30/05		170,678		14,004			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04		76,981		6,814			
14A		10/01/04 - 06/30/05		230,939		20,441			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04		55,133		4,524			
15A		10/01/04 - 06/30/05		165,395		13,571			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04		55,133		4,524			
16A		10/01/04 - 06/30/05		165,395		13,571			
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04		1,527					
29A		10/01/04 - 06/30/05		15,443					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04		2,066					
30A		10/01/04 - 06/30/05		20,895					
31	Healthy Families Published Charges	07/01/04 - 09/30/04		1,479					
31A		10/01/04 - 06/30/05		14,965					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04		1,479					
32A		10/01/04 - 06/30/05		14,965					
33	Non-Medi-Cal Costs		4,750	46,808	997	3,822	41,276		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1888 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Kids First Foundation DBA Mid Valley Youth Center
Legal Entity Number: 01201
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	1.96%	0.56%	3.88%	64.80%	22.45%	6.55%
2	Total Units			17,115	3,815	26,280	437,427	152,031	24,006
3	Gross Cost		1,561,823	31,163	8,988	61,775	1,028,241	357,373	104,303
4	Cost per Unit			1.82	2.35	2.35	2.35	2.35	4.34
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.89	2.44	2.44	2.44	2.44	4.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		1,920	1,131		117,838	36,389	5,780
8A		10/01/04 - 06/30/05		15,195	2,684	26,280	319,589	113,642	18,226
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/04 - 09/30/04	398,504	3,496	2,659		278,997	90,239	25,113
13A		10/01/04 - 06/30/05	1,193,319	27,667	6,309	61,775	751,244	267,133	79,189
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	413,650	3,629	2,760		287,525	93,669	26,068
14A		10/01/04 - 06/30/05	1,238,674	28,719	6,549	64,123	779,797	277,288	82,199
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	413,650	3,629	2,760		287,525	93,669	26,068
15A		10/01/04 - 06/30/05	1,238,674	28,719	6,549	64,123	779,797	277,288	82,199
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
			(0)			(0)			(0)

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Los Angeles Child Guidance Clinic			A	B	C	D	E	F	G
Legal Entity Number: 00199			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.20%	15.68%	0.09%	7.77%	0.10%	0.03%
2	Total Units			10,628	843,355	5,037	324,080	4,040	1,385
3	Gross Cost		9,216,743	18,186	1,443,065	8,619	715,905	8,925	3,060
4	Cost per Unit			1.71	1.71	1.71	2.21	2.21	2.21
5	SMA per Unit			1.89	1.89	1.89	2.44	2.44	2.44
6	Published Charge per Unit			1.89	1.89	1.89	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		9,530	172,466	3,881	85,559	3,785	1,088
8A		10/01/04 - 06/30/05			548,296		177,430		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		85	8,097		1,630	71	
11A		10/01/04 - 06/30/05			25,350				
12	Non-Medi-Cal Units			1,033	89,146	1,156	59,461	184	297
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,882,864	16,307	295,107	6,641	189,003	8,361	2,403
13A		10/01/04 - 06/30/05	6,100,998		938,189		391,950		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,079,723	18,012	325,961	7,335	208,784	9,235	2,655
14A		10/01/04 - 06/30/05	6,738,873		1,036,279		432,929		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	2,079,723	18,012	325,981	7,335	208,784	9,235	2,655
15A		10/01/04 - 06/30/05	6,738,873		1,036,279		432,929		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	117,907	111	13,855		3,601	157	
29A		10/01/04 - 06/30/05	181,888		43,376				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	130,234	123	15,303		3,977	173	
30A		10/01/04 - 06/30/05	200,905		47,912				
31	Healthy Families Published Charges	07/01/04 - 09/30/04	130,234	123	15,303		3,977	173	
31A		10/01/04 - 06/30/05	200,905		47,912				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		933,066	1,788	152,538	1,978	131,352	406	658

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/05)

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Los Angeles Child Guidance Clinic			H	I	J	K	L	M	N
Legal Entity Number: 00199			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			33	34	37	41	42	47	52
1	Allocation Percentage		0.01%	0.15%	0.00%	0.80%	55.17%	0.34%	9.03%
2	Total Units		315	6,385	47	33,374	2,301,705	14,013	376,886
3	Gross Cost		696	14,105	104	73,724	5,084,556	30,955	832,512
4	Cost per Unit		2.21	2.21	2.21	2.21	2.21	2.21	2.21
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	315	950	47	28,613	433,919	11,463	43,474
8A		10/01/04 - 06/30/05	-			134	1,597,258		275,700
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04				76	38,449		1,163
11A		10/01/04 - 06/30/05					54,573		
12	Non-Medi-Cal Units			5,435		4,551	177,508	2,550	56,529
13	Medi-Cal Costs	07/01/04 - 09/30/04	698	2,099	104	63,207	958,544	25,322	96,036
13A		10/01/04 - 06/30/05				296	3,528,401		809,032
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	769	2,318	115	69,818	1,058,762	27,970	106,077
14A		10/01/04 - 06/30/05				327	3,897,305		672,708
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	769	2,318	115	69,816	1,058,762	27,970	108,077
15A		10/01/04 - 06/30/05				327	3,897,305		672,708
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04				168	84,935		2,569
29A		10/01/04 - 06/30/05					120,554		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04				185	93,816		2,838
30A		10/01/04 - 06/30/05					133,158		
31	Healthy Families Published Charges	07/01/04 - 09/30/04				185	93,816		2,838
31A		10/01/04 - 06/30/05					133,158		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
				12,006		10,053	392,122	5,833	124,875

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR		
Legal Entity: Los Angeles Child Guidance Clinic			O	P	Q	R	S	T	U
Legal Entity Number: 00199			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			54	57	61	62	67		
1	Allocation Percentage		0.13%	0.01%	0.21%	10.28%	0.02%		
2	Total Units		5,281	334	4,823	232,326	398		
3	Gross Cost		11,666	738	19,693	948,611	1,625		
4	Cost per Unit		2.21	2.21	4.08	4.08	4.08		
5	SMA per Unit		2.44	2.44	4.51	4.51	4.51		
6	Published Charge per Unit		2.44	2.44	4.51	4.51	4.51		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	4,867	270	4,238	46,262	385		
8A		10/01/04 - 06/30/05				155,061			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			150	2,914			
11A		10/01/04 - 06/30/05				4,398			
12	Non-Medi-Cal Units		414	84	435	23,691	33		
13	Medi-Cal Costs	07/01/04 - 09/30/04	10,751	598	17,304	188,892	1,480		
13A		10/01/04 - 06/30/05				633,130			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	11,875	659	19,113	208,642	1,646		
14A		10/01/04 - 06/30/05				699,325			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	11,875	659	19,113	208,642	1,646		
15A		10/01/04 - 06/30/05				699,325			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04			612	11,898			
29A		10/01/04 - 06/30/05				17,957			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04			677	13,142			
30A		10/01/04 - 06/30/05				19,835			
31	Healthy Families Published Charges	07/01/04 - 09/30/04			677	13,142			
31A		10/01/04 - 06/30/05				19,835			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Other Medi-Cal Costs		915	141	1,776	98,733	135		

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County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: LAUSD 97th St. Mental Health			A	B	C	D	E	F	G
Legal Entity Number: 00315			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	10	12	34	41
1	Allocation Percentage		100.00%	0.00%	10.71%	10.23%	0.04%	0.03%	0.13%
2	Total Units			5	137,083	101,769	425	270	1,260
3	Gross Cost		4,634,098	18	496,204	473,935	1,979	1,257	5,868
4	Cost per Unit			3.62	3.62	4.88	4.88	4.66	4.66
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.71	1.71	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
8	Medi-Cal Units	07/01/04 - 09/30/04			13,055	5,675	140		805
8A		10/01/04 - 06/30/05		5	37,951	21,591	285	270	360
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05				-			
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04				65			
11A		10/01/04 - 06/30/05				245			
12	Non-Medi-Cal Units				86,077	74,193			95
13	Medi-Cal Costs	07/01/04 - 09/30/04	264,688		47,256	26,428	652		3,749
13A		10/01/04 - 06/30/05	696,115	18	137,373	100,549	1,327	1,257	1,677
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	138,553		24,674	13,847	342		1,964
14A		10/01/04 - 06/30/05	364,364	9	71,727	52,682	695	659	878
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	125,032		22,324	12,485	308		1,771
15A		10/01/04 - 06/30/05	328,852	9	64,896	47,500	627	594	792
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	125,032		22,324	12,485	308		1,771
16A		10/01/04 - 06/30/05	328,852	9	64,896	47,500	627	594	792
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						-	
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	4,582			303			
29A		10/01/04 - 06/30/05	14,740			1,141			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,401			159			
30A		10/01/04 - 06/30/05	7,722			598			
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,165			143			
31A		10/01/04 - 06/30/05	6,963			539			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	2,185			143			
32A		10/01/04 - 06/30/05	6,983			539			
33	Non-Medi-Cal Costs		3,653,993		311,576	345,515			442

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	
Legal Entity: LAUSD 97th St. Mental Health			H	I	J	K	L	M	N
Legal Entity Number: 00315			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			42	52	54	61	62	77	
1	Allocation Percentage		70.25%	6.07%	0.01%	0.04%	2.39%	0.10%	
2	Total Units		899,074	60,383	90	240	12,818	680	
3	Gross Cost		3,255,566	281,202	419	2,078	110,975	4,596	
4	Cost per Unit		4.66	4.66	4.66	8.68	8.66	6.98	
5	SMA per Unit		2.44	2.44	2.44	4.51	4.51	3.63	
6	Published Charge per Unit		2.20	2.20	2.20	4.09	4.09	3.29	
7	Negotiated Rate / Cost per Unit		2.20	2.20	2.20	4.09	4.09	3.29	
8	Medi-Cal Units	07/01/04 - 09/30/04	37,473	250		90	1,170		
8A		10/01/04 - 06/30/05	84,864	4,356	90	120	4,048	275	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	919						
11A		10/01/04 - 06/30/05	2,800	55			35		
12	Non-Medi-Cal Units		573,018	55,722		30	7,585	385	
13	Medi-Cal Costs	07/01/04 - 09/30/04	174,511	1,184		779	10,130		
13A		10/01/04 - 06/30/05	395,209	20,286	419	1,039	35,048	1,915	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	91,434	610		406	5,277		
14A		10/01/04 - 06/30/05	207,068	10,629	220	541	18,256	998	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	82,441	550		368	4,785		
15A		10/01/04 - 06/30/05	186,701	9,583	198	491	16,556	905	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	82,441	550		368	4,785		
16A		10/01/04 - 06/30/05	186,701	9,583	198	491	16,556	905	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	4,280						
29A		10/01/04 - 06/30/05	13,040	256			303		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,242						
30A		10/01/04 - 06/30/05	6,832	134			158		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,022						
31A		10/01/04 - 06/30/05	6,160	121			143		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	2,022						
32A		10/01/04 - 06/30/05	6,160	121			143		
33	Non-Medi-Cal Costs		2,668,527	259,498		260	85,496	2,681	

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/03)

County: Los Angeles
County Code: 19

NR

			A	B	C	D	E	F	G
Legal Entity: Olive Crest Treatment Centers									
Legal Entity Number: 00518			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			1,418					
3	Gross Cost		168,093	168,093					
4	Cost per Unit			118.54					
5	SMA per Unit			122.75					
6	Published Charge per Unit			122.75					
7	Negotiated Rate / Cost per Unit			82.50					
8	Medi-Cal Units	07/01/04 - 09/30/04		391					
8A		10/01/04 - 06/30/05		1,027					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/04 - 09/30/04	46,350	46,350					
13A		10/01/04 - 06/30/05	121,743	121,743					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	47,995	47,995					
14A		10/01/04 - 06/30/05	126,064	126,064					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	47,995	47,995					
15A		10/01/04 - 06/30/05	126,064	126,064					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	32,258	32,258					
16A		10/01/04 - 06/30/05	84,728	84,728					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs								

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1995 (Rev. 8/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	NR
Legal Entity: Olive Crest Treatment Centers			A	B	C	D	E	F	G
Legal Entity Number: 00518			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	16.98%	4.22%	0.18%	58.25%	7.89%	11.47%
2	Total Units			25,174	4,846	210	66,883	9,062	7,125
3	Gross Cost		270,546	45,948	11,419	495	157,600	21,353	31,032
4	Cost per Unit			1.83	2.36	2.36	2.36	2.36	4.36
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.89	2.44	2.44	2.44	2.44	4.51
7	Negotiated Rate / Cost per Unit			1.83	2.36	2.36	2.36	2.36	3.03
8	Medi-Cal Units	07/01/04 - 09/30/04		14,201	2,393	210	27,149	9,062	2,100
8A		10/01/04 - 06/30/05		10,973	2,453		39,734		5,025
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/04 - 09/30/04	129,225	25,920	5,639	495	63,973	21,353	9,146
13A		10/01/04 - 06/30/05	141,321	20,028	5,780		93,627		21,886
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	133,812	26,840	5,839	512	66,244	22,111	9,471
14A		10/01/04 - 06/30/05	146,338	20,739	5,985		98,951		22,663
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	133,812	26,840	5,839	512	66,244	22,111	9,471
15A		10/01/04 - 06/30/05	146,338	20,739	5,985		98,951		22,663
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	126,442	25,920	5,639	495	63,973	21,353	8,363
16A		10/01/04 - 06/30/05	134,661	20,028	5,780		93,627		15,226
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
	SD/MC Non-Medi-Cal Costs		(0)		0		(0)		

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1569 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19
CR

Legal Entity: Olive Crest Treatment Centers
Legal Entity Number: 00518
Mode: 15 - Outpatient Services (Program 1)

			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			77						
1	Allocation Percentage		1.00%						
2	Total Units		770						
3	Gross Cost		2,699						
4	Cost per Unit		3.51						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.63						
7	Negotiated Rate / Cost per Unit		3.51						
8	Medi-Cal Units	07/01/04 - 09/30/04	770						
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,699						
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,795						
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	2,795						
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	2,699						
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05) — FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			A	CR B	CR C	CR D	CR E	F	G
Legal Entity: Pacific Clinics									
Legal Entity Number: 00203			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				82	85	89	98		
1	Allocation Percentage		100.00%	7.35%	65.62%	3.03%	23.80%		
2	Total Units			1,754	11,190	516	6,242		
3	Gross Cost		2,196,490	161,350	1,445,663	66,663	522,814		
4	Cost per Unit			91.99	129.19	129.19	83.76		
5	SMA per Unit			134.81	189.33	189.33	122.75		
6	Published Charge per Unit			170.79	227.73	227.73	142.33		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		478	2,852	100	75		
8A		10/01/04 - 06/30/05		1,274	7,215	230	310		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					458		
9A		10/01/04 - 06/30/05					1,515		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04					1,108		
10A		10/01/04 - 06/30/05		2	118		2,664		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			101				
11A		10/01/04 - 06/30/05			454				
12	Non-Medi-Cal Units				450	186	114		
13	Medi-Cal Costs	07/01/04 - 09/30/04	431,629	43,971	368,457	12,919	6,282		
13A		10/01/04 - 06/30/05	1,104,997	117,195	932,123	29,714	25,965		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	632,548	64,439	539,969	18,933	9,206		
14A		10/01/04 - 06/30/05	1,619,362	171,748	1,366,016	43,546	38,053		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	764,582	81,840	649,495	22,773	10,674		
15A		10/01/04 - 06/30/05	1,957,185	217,592	1,643,094	52,379	44,121		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	38,361				38,361		
17A		10/01/04 - 06/30/05	126,893				126,893		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	56,220				56,220		
18A		10/01/04 - 06/30/05	185,966				185,966		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	65,185				65,185		
19A		10/01/04 - 06/30/05	215,623				215,623		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	92,636				92,636		
21A		10/01/04 - 06/30/05	238,559	184	15,245		223,130		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	135,762				135,762		
22A		10/01/04 - 06/30/05	349,617	270	22,341		327,008		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	157,412				157,412		
23A		10/01/04 - 06/30/05	406,389	342	26,872		379,155		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	13,048		13,048				
29A		10/01/04 - 06/30/05	58,653		58,653				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	19,122		19,122				
30A		10/01/04 - 06/30/05	85,956		85,956				
31	Healthy Families Published Charges	07/01/04 - 09/30/04	23,001		23,001				
31A		10/01/04 - 06/30/05	103,391		103,391				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		91,715	(0)	58,137	24,030	9,548		

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1666 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Pacific Clinics
Legal Entity Number: 00203
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	06	08	10	12
1	Allocation Percentage		100.00%	0.28%	9.75%	0.14%	0.27%	5.14%	0.37%
2	Total Units			93,894	3,253,935	45,590	89,200	1,330,007	95,945
3	Gross Cost		42,994,443	121,000	4,193,295	58,751	114,951	2,210,352	159,452
4	Cost per Unit			1.29	1.29	1.29	1.29	1.66	1.66
5	SMA per Unit			1.89	1.89	1.89	1.89	2.44	2.44
6	Published Charge per Unit			2.05	2.05	2.05	2.05	2.45	2.45
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		14,980	303,348	7,310	15,052	248,762	14,790
8A		10/01/04 - 06/30/05		50,276	822,884	22,724	28,267	858,747	47,368
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			68,584			2,403	
9A		10/01/04 - 06/30/05			384,026			18,303	
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04			240,209	907	2,904	17,651	
10A		10/01/04 - 06/30/05			666,668	3,349	4,101	65,075	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		811	6,156	336	320	6,115	619
11A		10/01/04 - 06/30/05		2,953	14,993	586	655	19,528	2,721
12	Non-Medi-Cal Units			24,874	747,069	10,398	37,901	93,425	30,447
13	Medi-Cal Costs	07/01/04 - 09/30/04	5,298,151	18,305	390,917	9,420	19,397	413,420	24,580
13A		10/01/04 - 06/30/05	16,819,045	64,790	1,060,438	29,284	36,427	1,427,160	78,721
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	7,776,246	28,312	573,324	13,816	28,448	606,979	36,088
14A		10/01/04 - 06/30/05	24,686,739	95,022	1,555,251	42,948	53,425	2,095,343	115,578
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	7,995,506	30,705	621,768	14,983	30,852	609,815	36,256
15A		10/01/04 - 06/30/05	25,333,163	103,051	1,686,665	46,577	57,939	2,105,132	116,118
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	597,693		88,383			3,994	
17A		10/01/04 - 06/30/05	3,125,131		494,888			30,418	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	876,852		129,624			5,863	
18A		10/01/04 - 06/30/05	4,584,730		725,809			44,659	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	932,229		140,577			5,891	
19A		10/01/04 - 06/30/05	4,868,271		787,138			44,868	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	2,386,396		309,554	1,169	3,742	29,334	
21A		10/01/04 - 06/30/05	6,777,389		859,125	4,316	5,285	108,149	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	3,500,779		453,995	1,714	5,489	43,068	
22A		10/01/04 - 06/30/05	9,941,959		1,260,003	6,330	7,751	158,783	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	3,733,666		492,356	1,859	5,952	43,270	
23A		10/01/04 - 06/30/05	10,620,368		1,366,489	6,864	8,406	159,525	
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	152,876	1,045	7,933	433	412	10,163	1,029
29A		10/01/04 - 06/30/05	526,803	3,805	19,321	729	844	32,450	4,522
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	224,379	1,533	11,635	635	605	14,921	1,510
30A		10/01/04 - 06/30/05	773,190	5,581	28,337	1,070	1,238	47,643	6,639
31	Healthy Families Published Charges	07/01/04 - 09/30/04	231,049	1,662	12,618	689	656	14,990	1,517
31A		10/01/04 - 06/30/05	797,216	6,053	30,731	1,160	1,343	47,866	6,670
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		7,310,959	32,055	962,736	13,400	48,843	155,264	50,600

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 8/08)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Pacific Clinics
Legal Entity Number: 00203
Mode: 15 - Outpatient Services (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
			14	17	33	34	39	41	42
1	Allocation Percentage		0.60%	0.04%	0.00%	0.41%	0.01%	4.09%	47.75%
2	Total Units		154,296	10,265	120	106,789	3,677	1,057,986	12,353,300
3	Gross Cost		256,428	17,060	199	177,474	6,111	1,758,277	20,530,071
4	Cost per Unit		1.66	1.66	1.66	1.66	1.66	1.66	1.66
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.45	2.45	2.45	2.45	2.45	2.45	2.45
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	14,173	110	120	17,698		177,002	1,772,278
8A		10/01/04 - 06/30/05	77,622	8,727		48,771		605,680	5,448,394
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				2,760			135,471
9A		10/01/04 - 06/30/05				7,852			810,524
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	4,092	329		1,358			567,272
10A		10/01/04 - 06/30/05	6,544	341		11,442	535		1,640,219
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	1,063	62		141		8,987	50,586
11A		10/01/04 - 06/30/05	5,670			3,550	1,182	21,268	176,096
12	Non-Medi-Cal Units		45,132	698		13,217	1,980	245,069	1,752,480
13	Medi-Cal Costs	07/01/04 - 09/30/04	23,554	183	199	29,413		294,161	2,945,366
13A		10/01/04 - 06/30/05	129,001	14,504		81,053		1,006,585	9,054,739
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	34,582	268	293	43,183		431,885	4,324,358
14A		10/01/04 - 06/30/05	189,398	21,294		119,001		1,477,859	13,294,081
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	34,744	270	294	43,385		433,903	4,344,562
15A		10/01/04 - 06/30/05	190,283	21,393		119,557		1,484,764	13,356,193
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04				4,587			225,141
17A		10/01/04 - 06/30/05				13,049			1,347,018
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04				6,734			330,549
18A		10/01/04 - 06/30/05				19,159			1,977,679
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04				6,766			332,094
19A		10/01/04 - 06/30/05				19,248			1,986,919
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	6,801	547		2,257			942,755
21A		10/01/04 - 06/30/05	10,676	567		19,016	889		2,725,896
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	9,984	803		3,314			1,384,144
22A		10/01/04 - 06/30/05	15,987	832		27,918	1,305		4,002,134
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	10,031	807		3,329			1,390,611
23A		10/01/04 - 06/30/05	16,042	838		28,049	1,311		4,020,833
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	1,767	103		234		14,902	84,036
29A		10/01/04 - 06/30/05	9,423			5,900	1,964	35,345	292,656
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,594	151		344		21,879	123,381
30A		10/01/04 - 06/30/05	13,835			8,662	2,884	51,894	429,674
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,606	152		348		21,982	123,957
31A		10/01/04 - 06/30/05	13,899			8,702	2,898	52,136	431,682
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		75,005	1,157		21,966	3,257	407,282	2,912,464

1004

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Pacific Clinics			O	P	Q	R	S	T	U
Legal Entity Number: 00203			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			45	47	52	53	54	57	58
1	Allocation Percentage		1.27%	0.32%	4.12%	0.01%	0.38%	0.01%	4.26%
2	Total Units		327,678	83,791	1,066,456	3,739	99,082	1,582	1,106,208
3	Gross Cost		544,571	139,253	1,772,354	6,214	164,665	2,629	1,838,418
4	Cost per Unit		1.66	1.66	1.66	1.66	1.66	1.66	1.66
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.45	2.45	2.45	2.45	2.45	2.45	2.45
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	32,317	5,581	60,006	30	11,600		185,601
8A		10/01/04 - 06/30/05	121,668	45,710	165,780	394	61,457	1,582	852,844
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			49,358				
9A		10/01/04 - 06/30/05			135,301				
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	10,356	2,968	111,177	975			3,303
10A		10/01/04 - 06/30/05	20,047	9,111	220,463				8,087
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	1,408	789	2,714		1,222		
11A		10/01/04 - 06/30/05	15,547	1,051	5,349		3,779		
12	Non-Medi-Cal Units		126,335	18,561	316,308	2,340	21,024		56,373
13	Medi-Cal Costs	07/01/04 - 09/30/04	53,708	9,275	99,725	50	19,278		308,452
13A		10/01/04 - 06/30/05	202,201	75,966	275,511	655	102,136	2,629	1,417,350
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	78,853	13,618	146,415	73	28,304		452,866
14A		10/01/04 - 06/30/05	296,870	111,532	404,503	981	149,955	3,860	2,080,939
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	79,222	13,681	147,099	74	28,436		454,982
15A		10/01/04 - 06/30/05	298,257	112,053	406,393	968	150,656	3,878	2,090,662
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04			82,029				
17A		10/01/04 - 06/30/05			224,858				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04			120,434				
18A		10/01/04 - 06/30/05			330,134				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04			120,996				
19A		10/01/04 - 06/30/05			331,677				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	17,211	4,933	184,766	1,620			5,489
21A		10/01/04 - 06/30/05	33,316	15,142	366,390				13,440
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	25,269	7,242	271,272	2,379			8,059
22A		10/01/04 - 06/30/05	48,915	22,231	537,930				19,732
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	25,387	7,276	272,539	2,390			8,097
23A		10/01/04 - 06/30/05	49,143	22,335	540,443				19,824
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	2,340	1,311	4,510		2,031		
29A		10/01/04 - 06/30/05	25,838	1,747	8,890		6,280		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	3,436	1,925	6,622		2,982		
30A		10/01/04 - 06/30/05	37,935	2,564	13,052		9,221		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	3,452	1,934	6,653		2,996		
31A		10/01/04 - 06/30/05	38,112	2,576	13,113		9,264		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		209,957	30,880	525,675	3,889	34,940		93,687

1005

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	
Legal Entity: Pacific Clinics			V	W	X	Y	Z	AA	AB
Legal Entity Number: 00203			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			60	61	62	67	76	77	
1	Allocation Percentage		0.06%	0.48%	18.15%	0.07%	0.00%	2.00%	
2	Total Units		7,938	66,513	2,535,313	9,669	701	347,054	
3	Gross Cost		24,428	204,684	7,802,045	29,755	1,738	860,271	
4	Cost per Unit		3.08	3.08	3.08	3.08	2.48	2.48	
5	SMA per Unit		4.51	4.51	4.51	4.51	3.63	3.63	
6	Published Charge per Unit		5.07	5.07	5.07	5.07	4.89	4.89	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	75	13,783	171,924	1,316		25,005	
8A		10/01/04 - 06/30/05	991	34,534	447,669	4,689	172	104,116	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			55,782			8,835	
9A		10/01/04 - 06/30/05			302,823			33,487	
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	235		257,451	358	60	33,072	
10A		10/01/04 - 06/30/05	659		773,746	1,729	185	91,210	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	190	918	4,728			1,076	
11A		10/01/04 - 06/30/05	1,125	3,099	16,646	138		5,018	
12	Non-Medi-Cal Units		4,663	14,179	504,544	1,439	284	45,235	
13	Medi-Cal Costs	07/01/04 - 09/30/04	231	42,415	529,070	4,050		61,982	
13A		10/01/04 - 06/30/05	3,050	106,273	1,377,634	14,430	426	258,081	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	338	62,161	775,377	5,935		90,768	
14A		10/01/04 - 06/30/05	4,469	155,748	2,018,987	21,147	624	377,941	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	380	69,847	871,242	6,669		122,337	
15A		10/01/04 - 06/30/05	5,022	175,004	2,268,607	23,782	842	509,388	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04			171,861			21,900	
17A		10/01/04 - 06/30/05			931,892			83,007	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04			251,577			32,071	
18A		10/01/04 - 06/30/05			1,365,732			121,558	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04			282,681			43,225	
19A		10/01/04 - 06/30/05			1,534,586			163,835	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	723		792,267	1,102	149	81,978	
21A		10/01/04 - 06/30/05	2,028		2,381,087	5,321	459	226,090	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,060		1,161,104	1,615	218	120,051	
22A		10/01/04 - 06/30/05	2,972		3,489,594	7,798	672	331,092	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	1,191		1,304,659	1,814	294	161,805	
23A		10/01/04 - 06/30/05	3,340		3,921,035	8,762	905	446,245	
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	585	2,825	14,550			2,667	
29A		10/01/04 - 06/30/05	3,462	9,537	51,226	425		12,439	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	857	4,140	21,323			3,906	
30A		10/01/04 - 06/30/05	5,074	13,976	75,073	622		18,215	
31	Healthy Families Published Charges	07/01/04 - 09/30/04	963	4,652	23,960			5,264	
31A		10/01/04 - 06/30/05	5,701	15,704	84,355	699		24,551	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		14,350	43,634	1,552,658	4,428	704	112,126	

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1986 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Pasadena Children's Training Society			A	B	C	D	E	F	G
Legal Entity Number: 00204			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	10	12	33	34
1	Allocation Percentage		100.00%	0.05%	8.92%	5.03%	0.02%	0.00%	2.56%
2	Total Units			3,666	561,400	316,015	1,095	170	160,601
3	Gross Cost		12,584,317	5,688	871,061	633,012	2,193	341	321,701
4	Cost per Unit			1.55	1.55	2.00	2.00	2.00	2.00
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.89	1.89	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		3,468	148,692	68,873	384		51,815
8A		10/01/04 - 06/30/05			366,483	229,268			104,255
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			3,560	1,305			
11A		10/01/04 - 06/30/05			6,085	7,431			4,618
12	Non-Medi-Cal Units			198	36,580	9,138	711	170	113
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,653,674	5,381	230,708	137,960	769		103,390
13A		10/01/04 - 06/30/05	9,039,378		588,630	459,248			208,834
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	3,232,481	6,555	281,028	168,050	937		125,941
14A		10/01/04 - 06/30/05	11,010,939		692,653	559,414			254,382
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,232,481	6,555	281,028	168,050	937		125,941
15A		10/01/04 - 06/30/05	11,010,939		692,653	559,414			254,382
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	31,794		5,524	2,614			
29A		10/01/04 - 06/30/05	173,887		9,441	14,885			9,250
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	38,729		6,728	3,184			
30A		10/01/04 - 06/30/05	211,813		11,501	18,132			11,268
31	Healthy Families Published Charges	07/01/04 - 09/30/04	38,729		6,728	3,184			
31A		10/01/04 - 06/30/05	211,813		11,501	18,132			11,268
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Allied Medi-Cal Costs/Patient's Training		685,685	307	56,757	18,304	1,424	341	226

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Pasadena Children's Training Society			H	I	J	K	L	M	N
Legal Entity Number: 00204			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			41	42	52	54	58	61	62
1	Allocation Percentage		0.17%	52.61%	10.74%	0.07%	15.86%	0.04%	5.10%
2	Total Units		10,819	3,305,254	674,855	4,213	998,378	1,404	173,288
3	Gross Cost		21,672	6,620,775	1,351,406	8,439	1,999,847	5,196	641,585
4	Cost per Unit		2.00	2.00	2.00	2.00	2.00	3.70	3.70
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	4.51	4.51
6	Published Charge per Unit		2.44	2.44	2.44	2.44	2.44	4.51	4.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	2,671	621,794	165,341	820	211,195	268	37,244
8A		10/01/04 - 06/30/05		2,456,945	411,541		782,326		113,407
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		11,398	414				
11A		10/01/04 - 06/30/05		61,265	5,491				1,413
12	Non-Medi-Cal Units		8,148	153,854	91,868	3,393	2,855	1,136	21,222
13	Medi-Cal Costs	07/01/04 - 09/30/04	5,350	1,245,519	331,196	1,643	423,046	992	137,895
13A		10/01/04 - 06/30/05		4,921,522	824,380		1,567,082		419,885
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	6,517	1,517,177	403,432	2,001	515,316	1,209	167,970
14A		10/01/04 - 06/30/05		5,994,948	1,004,160		1,908,875		511,466
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	6,517	1,517,177	403,432	2,001	515,316	1,209	167,970
15A		10/01/04 - 06/30/05		5,994,948	1,004,160		1,908,875		511,466
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04		22,827	829				
29A		10/01/04 - 06/30/05		122,720	10,999				5,232
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04		27,806	1,010				
30A		10/01/04 - 06/30/05		149,487	13,398				6,373
31	Healthy Families Published Charges	07/01/04 - 09/30/04		27,806	1,010				
31A		10/01/04 - 06/30/05		149,487	13,398				6,373
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		16,321	308,186	184,021	6,787	5,719	4,206	78,574

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County: Los Angeles
County Code: 19 — CR

	Legal Entity: Pasadena Children's Training Society		O	P	Q	R	S	T	U
	Legal Entity Number: 00204		Service	Service	Service	Service	Service	Service	Service
	Mode: 15 - Outpatient Services (Program 1)		Function	Function	Function	Function	Function	Function	Function
			77						
1	Allocation Percentage		0.84%						
2	Total Units		35,389						
3	Gross Cost		105,401						
4	Cost per Unit		2.98						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.63						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	10,008						
8A		10/01/04 - 06/30/05	23,428						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05	456						
12	Non-Medi-Cal Units		1,477						
13	Medi-Cal Costs	07/01/04 - 09/30/04	29,824						
13A		10/01/04 - 06/30/05	69,816						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	36,329						
14A		10/01/04 - 06/30/05	85,044						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	36,329						
15A		10/01/04 - 06/30/05	85,044						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	1,359						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	1,655						
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	1,655						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		4,402						

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	NR
Legal Entity: Gateways Hospital			A	B	C	D	E	F	G
Legal Entity Number: 00190			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	42	52	62	04
1	Allocation Percentage		100.00%	6.50%	0.03%	7.36%	0.18%	4.65%	9.24%
2	Total Units			128,965	432	100,984	2,402	33,805	183,221
3	Gross Cost		2,214,785	143,995	697	162,946	3,876	102,940	204,573
4	Cost per Unit			1.12	1.61	1.61	1.61	3.05	1.12
5	SMA per Unit			1.89	2.44	2.44	2.44	4.51	1.89
6	Published Charge per Unit			4.00	5.00	5.00	5.00	7.00	4.00
7	Negotiated Rate / Cost per Unit			1.12	1.61	1.61	1.61	3.05	1.10
8	Medi-Cal Units	07/01/04 - 09/30/04							20,298
8A		10/01/04 - 06/30/05							92,290
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							873
12	Non-Medi-Cal Units			128,965	432	100,984	2,402	33,805	69,790
13	Medi-Cal Costs	07/01/04 - 09/30/04	230,141						22,663
13A		10/01/04 - 06/30/05	708,224						103,045
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	351,368						38,363
14A		10/01/04 - 06/30/05	1,097,659						174,428
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	704,514						81,192
15A		10/01/04 - 06/30/05	2,189,497						368,160
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	228,732						22,328
16A		10/01/04 - 06/30/05	697,735						101,519
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	10,883						975
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	18,620						1,850
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	33,932						3,492
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05	10,721						960
33	Non-Medi-Cal Costs		1,265,537	143,995	697	162,946	3,876	102,940	77,890

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County: Los Angeles
County Code: 19

Legal Entity: Gateways Hospital
Legal Entity Number: 00190
Mode: 15 - Outpatient Services (Program 1)

			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
			10	31	34	42	52	62	03
1	Allocation Percentage		4.82%			51.64%	8.79%	6.62%	0.02%
2	Total Units		66,208			708,631	120,891	48,161	428
3	Gross Cost		106,854			1,143,661	194,784	146,655	478
4	Cost per Unit		1.61			1.61	1.61	3.05	1.12
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	4.51	1.89
6	Published Charge per Unit		5.00	5.00	5.00	5.00	5.00	7.00	4.00
7	Negotiated Rate / Cost per Unit		1.59	1.59	1.59	1.59	1.59	3.00	1.10
8	Medi-Cal Units	07/01/04 - 09/30/04	13,755			86,761	11,314	7,855	428
8A		10/01/04 - 06/30/05	27,312			273,688	39,429	15,308	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05	1,185			4,778		105	
12	Non-Medi-Cal Units		23,976			343,396	69,948	21,895	
13	Medi-Cal Costs	07/01/04 - 09/30/04	22,199			140,024	18,260	23,919	478
13A		10/01/04 - 06/30/05	44,079			441,722	63,535	55,744	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	33,582			211,697	27,606	35,426	809
14A		10/01/04 - 06/30/05	68,641			667,823	96,207	82,560	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	68,775			433,805	56,570	54,985	1,712
15A		10/01/04 - 06/30/05	136,560			1,368,490	197,145	128,142	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	21,870			137,950	17,989	23,585	471
16A		10/01/04 - 06/30/05	43,426			435,180	62,692	54,918	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	1,880			7,708		320	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	2,843			11,653		474	
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	5,825			23,880		735	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05	1,852			7,594		315	
33	Non-Medi-Cal Costs		38,695			554,207	112,890	66,672	(0)

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County: Los Angeles
County Code: 19

			NR	NR	NR	NR			
Legal Entity: Gateways Hospital			O	P	Q	R	S	T	U
Legal Entity Number: 00190			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			12	33	41	61			
1	Allocation Percentage		0.02%		0.08%	0.05%			
2	Total Units		225		1,166	355			
3	Gross Cost		363		1,882	1,081			
4	Cost per Unit		1.61		1.61	3.05			
5	SMA per Unit		2.44	2.44	2.44	4.51			
6	Published Charge per Unit		5.00	5.00	5.00	7.00			
7	Negotiated Rate / Cost per Unit		1.59	1.59	1.59	3.00			
8	Medi-Cal Units	07/01/04 - 09/30/04	225		941	235			
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units				225	120			
13	Medi-Cal Costs	07/01/04 - 09/30/04	363		1,519	716			
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	549		2,296	1,080			
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,125		4,705	1,845			
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	358		1,496	705			
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs				363	365			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1986 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Foothill Family Service			A	B	C	D	E	F	G
Legal Entity Number: 00724			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	12	31	34	41
1	Allocation Percentage		100.00%	5.54%	16.59%	0.04%	0.00%	0.43%	0.28%
2	Total Units			211,628	428,922	1,105	109	11,175	7,324
3	Gross Cost		5,712,340	316,673	947,636	2,441	241	24,889	16,181
4	Cost per Unit			1.50	2.21	2.21	2.21	2.21	2.21
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.70	2.51	2.51	2.51	2.51	2.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		29,762	89,061	677	109	2,282	3,407
8A		10/01/04 - 06/30/05		169,572	303,479			7,903	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		166					
12	Non-Medi-Cal Units			12,128	36,382	428		990	3,917
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,049,570	44,535	196,766	1,498	241	5,042	7,527
13A		10/01/04 - 06/30/05	4,219,135	253,742	670,489			17,460	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,168,238	56,250	217,309	1,652	266	5,588	8,313
14A		10/01/04 - 06/30/05	4,708,136	320,491	740,489			19,263	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,192,399	50,595	223,543	1,699	274	5,728	8,552
15A		10/01/04 - 06/30/05	4,793,283	288,272	761,732			19,837	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	4,389	248					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	4,894	314					
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	4,986	282					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		439,246	18,148	80,360	948		2,187	8,654

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1995 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR		
Legal Entity: Foothill Family Service			H	I	J	K	L	M	N
Legal Entity Number: 00724			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			42	52	61	62	77		
1	Allocation Percentage		68.89%	3.51%	0.03%	3.93%	0.75%		
2	Total Units		1,781,208	90,704	392	57,138	13,383		
3	Gross Cost		3,935,300	200,396	1,539	224,310	42,933		
4	Cost per Unit		2.21	2.21	3.93	3.93	3.21		
5	SMA per Unit		2.44	2.44	4.51	4.51	3.63		
6	Published Charge per Unit		2.51	2.51	4.46	4.46	3.65		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	304,984	32,552	139	10,576	1,919		
8A		10/01/04 - 06/30/05	1,339,933	53,114		42,689	10,003		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05	1,796			44			
12	Non-Medi-Cal Units		134,495	5,038	253	3,829	1,441		
13	Medi-Cal Costs	07/01/04 - 09/30/04	673,814	71,919	548	41,519	6,165		
13A		10/01/04 - 06/30/05	2,880,372	117,347		167,587	32,138		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	744,161	79,427	627	47,896	8,968		
14A		10/01/04 - 06/30/05	3,269,437	129,598		192,527	36,311		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	765,510	81,706	620	47,169	7,004		
15A		10/01/04 - 06/30/05	3,363,232	133,316		190,393	36,511		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	3,968			173			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	4,382			198			
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	4,508			196			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		297,146	11,131	993	15,032	4,830		

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1898 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: PENNY LANE CENTERS			A	B	C	D	E	F	G
Legal Entity Number: 00201			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	10	12	17	34
1	Allocation Percentage		100.00%	0.00%	2.50%	6.77%	0.01%	0.00%	1.25%
2	Total Units			145	180,645	356,760	513	105	65,979
3	Gross Cost		10,538,191	212	263,833	713,786	1,026	210	132,003
4	Cost per Unit			1.46	1.46	2.00	2.00	2.00	2.00
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.89	1.89	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit			1.46	1.46	2.00	2.00	2.00	2.00
8	Medi-Cal Units	07/01/04 - 09/30/04		145	51,244	84,744	303		18,100
8A		10/01/04 - 06/30/05			106,864	260,812			47,459
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04			119	231			
10A		10/01/04 - 06/30/05			561	238			
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			1,188	1,081			
11A		10/01/04 - 06/30/05			999	9,767			
12	Non-Medi-Cal Units				19,670	20,089	210	105	420
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,216,974	212	74,842	129,533	808		36,212
13A		10/01/04 - 06/30/05	7,169,802		156,075	521,404			94,951
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,684,586	274	96,851	157,975	739		44,164
14A		10/01/04 - 06/30/05	8,662,465		201,973	635,893			115,800
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	2,684,586	274	96,851	157,975	739		44,164
15A		10/01/04 - 06/30/05	8,662,465		201,973	635,893			115,800
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	2,216,210	212	74,816	129,488	606		36,200
16A		10/01/04 - 06/30/05	7,167,131		156,021	521,224			94,918
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	5,213		174	462			
21A		10/01/04 - 06/30/05	13,399		819	472			
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	6,273		225	564			
22A		10/01/04 - 06/30/05	16,221		1,060	576			
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	6,273		225	564			
23A		10/01/04 - 06/30/05	16,221		1,060	576			
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04	5,211		174	462			
24A		10/01/04 - 06/30/05	13,394		819	472			
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	20,062		1,735	2,163			
29A		10/01/04 - 06/30/05	143,851		1,459	19,541			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	24,405		2,245	2,638			
30A		10/01/04 - 06/30/05	174,022		1,888	23,831			
31	Healthy Families Published Charges	07/01/04 - 09/30/04	24,405		2,245	2,638			
31A		10/01/04 - 06/30/05	174,022		1,888	23,831			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	20,076		1,734	2,162			
32A		10/01/04 - 06/30/05	143,801		1,459	19,534			
33	Non-Medi-Cal Costs		967,070	(0)	28,728	40,192	420	210	840

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County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: PENNY LANE CENTERS			H	I	J	K	L	M	N
Legal Entity Number: 00201			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			41	42	47	52	54	58	61
1	Allocation Percentage		0.03%	61.25%	0.06%	2.91%	0.00%	13.53%	0.01%
2	Total Units		1,590	3,228,385	3,229	153,329	76	712,614	360
3	Gross Cost		3,181	6,454,994	6,460	306,784	152	1,425,719	1,459
4	Cost per Unit		2.00	2.00	2.00	2.00	2.00	2.00	4.05
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit		2.44	2.44	2.44	2.44	2.44	2.44	4.51
7	Negotiated Rate / Cost per Unit		2.00	2.00	2.00	2.00	2.00	2.00	4.05
8	Medi-Cal Units	07/01/04 - 09/30/04	644	637,123	1,541	38,373		182,870	125
8A		10/01/04 - 06/30/05		2,166,121		94,873		499,250	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		1,557		275			
10A		10/01/04 - 06/30/05		5,201					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	153	6,498		424			40
11A		10/01/04 - 06/30/05		53,526		718			
12	Non-Medi-Cal Units		793	356,359	1,686	18,668	76	30,494	195
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,288	1,274,685	3,083	76,772		365,866	508
13A		10/01/04 - 06/30/05		4,333,735		189,811		998,844	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,571	1,554,580	3,760	93,630		446,203	564
14A		10/01/04 - 06/30/05		5,285,335		231,490		1,218,170	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,571	1,554,580	3,760	93,630		446,203	564
15A		10/01/04 - 06/30/05		5,285,335		231,490		1,218,170	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	1,288	1,274,246	3,082	76,746		365,740	506
16A		10/01/04 - 06/30/05		4,332,242		189,748		998,500	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04		3,115		550			
21A		10/01/04 - 06/30/05		10,408					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04		3,799		671			
22A		10/01/04 - 06/30/05		12,690					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04		3,799		671			
23A		10/01/04 - 06/30/05		12,690					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04		3,114		550			
24A		10/01/04 - 06/30/05		10,402					
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	306	13,000		848			162
29A		10/01/04 - 06/30/05		107,089		1,438			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	373	15,855		1,035			180
30A		10/01/04 - 06/30/05		130,603		1,752			
31	Healthy Families Published Charges	07/01/04 - 09/30/04	373	15,855		1,035			180
31A		10/01/04 - 06/30/05		130,603		1,752			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	306	12,998		848			162
32A		10/01/04 - 06/30/05		107,052		1,436			
33	Non-Medi-Cal Costs		1,587	712,964	3,377	37,345	152	61,009	790

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County: Los Angeles
County Code: 19

			NR	NR					
Legal Entity: PENNY LANE CENTERS			O	P	Q	R	S	T	U
Legal Entity Number: 00201			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			62	67					
1	Allocation Percentage		11.65%	0.00%					
2	Total Units		303,142	65					
3	Gross Cost		1,228,148	263					
4	Cost per Unit		4.05	4.05					
5	SMA per Unit		4.51	4.51					
6	Published Charge per Unit		4.51	4.51					
7	Negotiated Rate / Cost per Unit		4.05	4.05					
8	Medi-Cal Units	07/01/04 - 09/30/04	63,012	20					
8A		10/01/04 - 06/30/05	215,921						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	225						
10A		10/01/04 - 06/30/05	420						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	416	45					
11A		10/01/04 - 06/30/05	3,536						
12	Non-Medi-Cal Units		19,612						
13	Medi-Cal Costs	07/01/04 - 09/30/04	255,287	81					
13A		10/01/04 - 06/30/05	874,781						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	284,184	90					
14A		10/01/04 - 06/30/05	973,804						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	284,184	90					
15A		10/01/04 - 06/30/05	973,804						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	255,199	81					
16A		10/01/04 - 06/30/05	874,480						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	912						
21A		10/01/04 - 06/30/05	1,702						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,015						
22A		10/01/04 - 06/30/05	1,894						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	1,015						
23A		10/01/04 - 06/30/05	1,894						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04	911						
24A		10/01/04 - 06/30/05	1,701						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	1,885	182					
29A		10/01/04 - 06/30/05	14,326						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	1,876	203					
30A		10/01/04 - 06/30/05	15,947						
31	Healthy Families Published Charges	07/01/04 - 09/30/04	1,876	203					
31A		10/01/04 - 06/30/05	15,947						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	1,885	182					
32A		10/01/04 - 06/30/05	14,321						
33	Non-Medi-Cal Costs		79,456						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

	Legal Entity: Personal Involvement Center		A	B	C	D	E	F	G
	Legal Entity Number: 01194			CR	CR	CR	CR	CR	CR
	Mode: 15 - Outpatient Services (Program 1)		Mode Total	Service Function 04	Service Function 10	Service Function 34	Service Function 42	Service Function 52	Service Function 62
1	Allocation Percentage		100.00%	9.78%	5.97%	2.52%	70.31%	0.09%	8.90%
2	Total Units			45,774	21,627	9,115	254,813	314	13,531
3	Gross Cost		829,640	81,165	49,508	20,866	583,314	719	57,253
4	Cost per Unit			1.77	2.29	2.29	2.29	2.29	4.23
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.89	2.44	2.44	2.44	2.44	4.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		7,144	2,985	2,000	38,625		3,340
8A		10/01/04 - 06/30/05		33,945	17,892	8,515	171,471		8,656
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			4,685	750	600	44,717	314	1,535
13	Medi-Cal Costs	07/01/04 - 09/30/04	144,936	12,868	6,833	4,578	88,420		14,132
13A		10/01/04 - 06/30/05	580,116	60,191	40,958	14,914	392,528		36,628
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	154,485	13,502	7,283	4,880	94,245		15,083
14A		10/01/04 - 06/30/05	597,018	64,156	43,656	15,897	418,389		39,039
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	154,485	13,502	7,283	4,880	94,245		15,083
15A		10/01/04 - 06/30/05	597,018	64,156	43,656	15,897	418,389		39,039
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		124,587	8,307	1,717	1,374	102,365	719	6,495

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 5/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

CR

	Legal Entity: Personal Involvement Center		H	I	J	K	L	M	N
	Legal Entity Number: 01194		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)								
			77						
1	Allocation Percentage		4.44%						
2	Total Units		10,810						
3	Gross Cost		36,815						
4	Cost per Unit		3.41						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.63						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	5,375						
8A		10/01/04 - 06/30/05	4,375						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		1,060						
13	Medi-Cal Costs	07/01/04 - 09/30/04	18,305						
13A		10/01/04 - 06/30/05	14,900						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	19,511						
14A		10/01/04 - 06/30/05	15,881						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	19,511						
15A		10/01/04 - 06/30/05	15,881						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		3,610						

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/06)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: San Fernando Valley CMHC Inc.			A	B	C	D	E	F	G
Legal Entity Number: 00208			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	42	52	58	62
1	Allocation Percentage		100.00%	9.10%	3.67%	57.79%	1.63%	4.70%	12.50%
2	Total Units			1,058,759	331,134	5,214,443	147,489	424,006	610,143
3	Gross Cost		16,834,313	1,531,536	617,806	9,728,728	275,137	791,080	2,104,101
4	Cost per Unit			1.45	1.87	1.87	1.87	1.87	3.45
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			1.89	2.44	2.44	2.44	2.44	4.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		257,784	62,198	831,996	41,243	102,505	119,367
8A		10/01/04 - 06/30/05		611,594	243,883	3,574,210	70,900	321,501	412,738
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		9,131	3,114	30,747	53		2,488
12	Non-Medi-Cal Units			181,250	21,939	777,490	35,273		75,550
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,116,778	372,543	116,044	1,552,278	76,948	191,248	411,841
13A		10/01/04 - 06/30/05	11,312,743	883,860	455,019	6,686,501	132,280	599,833	1,423,342
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	4,076,126	487,212	151,783	2,030,070	100,633	250,112	538,345
14A		10/01/04 - 06/30/05	14,794,817	1,155,913	595,075	8,721,072	172,996	784,462	1,861,448
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	4,076,126	487,212	151,783	2,030,070	100,633	250,112	538,345
15A		10/01/04 - 06/30/05	14,794,817	1,155,913	595,075	8,721,072	172,996	784,462	1,861,448
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	85,838	13,196	5,810	57,386	99		8,580
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	112,260	17,258	7,596	75,023	129		11,221
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	112,260	17,258	7,596	75,023	129		11,221
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs contractive. San fernando cost report.xls		2,316,954	261,938	40,932	1,450,584	65,810		260,537

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County: Los Angeles
County Code: 19
CR

	Legal Entity: San Fernando Valley CMHC Inc.		H	I	J	K	L	M	N
	Legal Entity Number: 00208		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)		77						
1	Allocation Percentage		10.61%						
2	Total Units		643,426						
3	Gross Cost		1,785,928						
4	Cost per Unit		2.78						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.63						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	142,997						
8A		10/01/04 - 06/30/05	414,284						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05	284						
12	Non-Medi-Cal Units		86,161						
13	Medi-Cal Costs	07/01/04 - 09/30/04	396,077						
13A		10/01/04 - 06/30/05	1,149,908						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	517,990						
14A		10/01/04 - 06/30/05	1,503,851						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	517,990						
15A		10/01/04 - 06/30/05	1,503,851						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	788						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	1,031						
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	1,031						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		239,153						

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1986 (Rev. 6/05) — FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

	Legal Entity: San Gabriel Children's Center		A	B	C	D	E	F	G
	Legal Entity Number: 00320		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 10 - Day Services			85	89				
1	Allocation Percentage		100.00%	61.62%	38.38%				
2	Total Units			4,259	2,653				
3	Gross Cost		1,144,750	705,366	439,384				
4	Cost per Unit			165.62	165.62				
5	SMA per Unit			189.33	189.33				
6	Published Charge per Unit			189.33	189.33				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		1,085	663				
8A		10/01/04 - 06/30/05		3,053	1,700				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			141	290				
13	Medi-Cal Costs	07/01/04 - 09/30/04	288,187	178,383	109,805				
13A		10/01/04 - 06/30/05	787,181	505,631	281,550				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	327,182	201,636	125,526				
14A		10/01/04 - 06/30/05	899,885	578,024	321,861				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	327,182	201,638	125,526				
15A		10/01/04 - 06/30/05	899,885	578,024	321,861				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
99	Non-Medi-Cal Costs		71,381	23,352	48,029				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1936 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: San Gabriel Children's Center
Legal Entity Number: 00320
Mode: 15 - Outpatient Services (Program 1)

			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	41	42
1	Allocation Percentage		100.00%	0.02%	0.00%	3.88%	1.50%	5.24%	10.52%
2	Total Units			120	20	14,507	5,813	23,317	39,340
3	Gross Cost		797,945	198	33	30,964	11,960	49,768	83,968
4	Cost per Unit			1.65	1.65	2.13	2.13	2.13	2.13
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.89	1.89	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		30		3,627	1,403	5,829	9,835
8A		10/01/04 - 06/30/05		90	20	10,880	4,180	17,218	29,505
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units						30	270	
13	Medi-Cal Costs	07/01/04 - 09/30/04	199,396	50		7,741	2,995	12,441	20,992
13A		10/01/04 - 06/30/05	595,897	149	33	23,222	8,922	36,750	62,976
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	227,944	57		8,850	3,423	14,223	23,997
14A		10/01/04 - 06/30/05	681,215	170	38	26,547	10,199	42,012	71,992
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	227,944	57		8,850	3,423	14,223	23,997
15A		10/01/04 - 06/30/05	681,215	170	38	26,547	10,199	42,012	71,992
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
38c	Non-Medi-Cal Costs		2,662				84	576	(0)

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			cr	cr	cr	cr	cr		
Legal Entity: San Gabriel Children's Center			H	I	J	K	L	M	N
Legal Entity Number: 00320			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)									
			52	54	61	62	77		
1	Allocation Percentage		55.89%	11.41%	3.15%	7.33%	0.04%		
2	Total Units		208,981	42,672	6,365	14,833	100		
3	Gross Cost		446,008	91,079	25,111	58,518	318		
4	Cost per Unit		2.13	2.13	3.95	3.95	3.18		
5	SMA per Unit		2.44	2.44	4.51	4.51	3.63		
6	Published Charge per Unit		2.44	2.44	4.51	4.51	3.63		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	52,240	10,668	1,591	3,708			
8A		10/01/04 - 06/30/05	156,721	32,004	4,264	11,125	100		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units				510				
13	Medi-Cal Costs	07/01/04 - 09/30/04	111,501	22,770	6,277	14,629			
13A		10/01/04 - 06/30/05	334,506	68,310	16,822	43,890	318		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	127,466	26,030	7,175	16,723			
14A		10/01/04 - 06/30/05	382,399	78,090	19,231	50,174	363		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	127,466	26,030	7,175	16,723			
15A		10/01/04 - 06/30/05	382,399	78,090	19,231	50,174	363		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs				2,012				

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: SHIELDS for Families, Inc.
Legal Entity Number: 00558
Mode: 15 - Outpatient Services (Program 1)

			A	B	C	D	E	F	G
			Mode Total	CR Service Function	CR Service Function	CR Service Function	CR Service Function	CR Service Function	CR Service Function
				04	06	10	17	34	42
1	Allocation Percentage		100.00%	8.62%	0.14%	13.43%	0.08%	0.39%	65.41%
2	Total Units			322,342	5,098	389,319	2,377	11,290	1,895,914
3	Gross Cost		4,060,348	350,167	5,538	545,351	3,330	15,815	2,655,783
4	Cost per Unit			1.09	1.09	1.40	1.40	1.40	1.40
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.90	1.90	2.45	2.45	2.45	2.45
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		63,317	2,015	91,360	1,033	4,202	365,747
8A		10/01/04 - 06/30/05		199,010		283,906		6,578	1,339,335
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		848		433	5		1,009
9A		10/01/04 - 06/30/05							78
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		64		214			1,521
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		476		207			2,299
12	Non-Medi-Cal Units			58,627	3,083	13,199	1,339	510	185,925
13	Medi-Cal Costs	07/01/04 - 09/30/04	859,696	66,783	2,189	127,976	1,447	5,886	512,332
13A		10/01/04 - 06/30/05	2,719,439	216,189		397,891		9,214	1,876,117
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,497,224	119,869	3,808	222,918	2,521	10,253	892,423
14A		10/01/04 - 06/30/05	4,736,015	376,129		692,731		16,050	3,267,977
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,503,828	120,302	3,829	223,832	2,531	10,295	896,080
15A		10/01/04 - 06/30/05	4,756,360	378,119		695,570		16,118	3,281,371
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	4,071	921		607	7		1,413
17A		10/01/04 - 06/30/05	224						109
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	7,087	1,603		1,057	12		2,462
18A		10/01/04 - 06/30/05	389						190
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	7,120	1,611		1,061	12		2,472
19A		10/01/04 - 06/30/05	391						191
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	2,500	70		300			2,131
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	4,354	121		522			3,711
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05	4,372	122		524			3,726
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	4,731	517		290			3,220
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	8,238	900		505			5,610
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	8,274	904		507			5,633
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		469,687	63,888	3,349	18,489	1,876	714	260,441

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County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: SHIELDS for Families, Inc.			H	I	J	K	L	M	N
Legal Entity Number: 00558			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			47	52	57	62	67	76	77
1	Allocation Percentage		1.00%	6.50%	0.61%	1.53%	0.08%	0.09%	2.12%
2	Total Units		28,858	188,548	17,540	23,945	1,305	1,707	41,225
3	Gross Cost		40,421	264,112	24,570	62,292	3,395	3,562	86,032
4	Cost per Unit		1.40	1.40	1.40	2.60	2.60	2.09	2.09
5	SMA per Unit		2.44	2.44	2.44	4.51	4.51	3.63	3.63
6	Published Charge per Unit		2.45	2.45	2.45	4.55	4.55	3.65	3.65
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	10,205	65,549	6,984	3,107	810	465	6,721
8A		10/01/04 - 06/30/05	-	84,154		15,553			29,655
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04	549				30		132
9A		10/01/04 - 06/30/05		26		30			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		335		90			
12	Non-Medi-Cal Units		18,102	38,482	10,556	5,185	485	1,242	4,717
13	Medi-Cal Costs	07/01/04 - 09/30/04	14,295	91,820	9,783	8,083	2,107	970	14,026
13A		10/01/04 - 06/30/05		117,881		40,480			61,686
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	24,900	159,940	17,041	14,013	3,653	1,688	24,397
14A		10/01/04 - 06/30/05		205,336		70,144			107,848
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	25,002	160,595	17,111	14,137	3,686	1,897	24,532
15A		10/01/04 - 06/30/05		206,177		70,766			108,241
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	769				78		275
17A		10/01/04 - 06/30/05		36		78			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	1,340				135		479
18A		10/01/04 - 06/30/05		63		135			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	1,345				137		482
19A		10/01/04 - 06/30/05		64		137			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05		489		234			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05		817		406			
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05		821		410			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		25,357	53,905	14,787	13,437	1,210	2,592	9,844

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

					NR	NR				
Legal Entity: South Bay Children's Health Center			A	B	C	D	E	F	G
Legal Entity Number: 00213			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				98	99				
1	Allocation Percentage		100.00%	82.11%	17.89%				
2	Total Units			1,505	328				
3	Gross Cost		282,473	240,137	52,336				
4	Cost per Unit			159.56	159.56				
5	SMA per Unit			122.75	122.75				
6	Published Charge per Unit			120.00	120.00				
7	Negotiated Rate / Cost per Unit			115.14	115.14				
8	Medi-Cal Units	07/01/04 - 09/30/04			121				
8A		10/01/04 - 06/30/05		387					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		32					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			1,086	207				
13	Medi-Cal Costs	07/01/04 - 09/30/04	19,307		19,307				
13A		10/01/04 - 06/30/05	61,750	61,750					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	14,853		14,853				
14A		10/01/04 - 06/30/05	47,504	47,504					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	14,520		14,520				
15A		10/01/04 - 06/30/05	46,440	46,440					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	13,932		13,932				
16A		10/01/04 - 06/30/05	44,559	44,559					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	5,106	5,106					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	3,928	3,928					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05	3,840	3,840					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05	3,684	3,684					
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
99	Non-Medi-Cal Costs		206,310	173,282	33,029				

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: South Bay Children's Health Center
Legal Entity Number: 00213
Mode: 15 - Outpatient Services (Program 1)

				NR	NR	NR	NR	NR	NR
			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	33	34
1	Allocation Percentage		100.00%	0.45%	1.00%	7.76%	1.00%	0.02%	1.48%
2	Total Units			1,384	3,023	18,982	2,459	60	3,612
3	Gross Cost		742,597	3,346	7,415	57,608	7,463	182	10,962
4	Cost per Unit			2.45	2.45	3.03	3.03	3.03	3.03
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			2.10	2.10	2.50	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit			1.77	1.77	2.19	2.19	2.19	2.19
8	Medi-Cal Units	07/01/04 - 09/30/04		329	1,738	3,825	478		
8A		10/01/04 - 06/30/05			247	2,317			795
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05			442	6,800			1,602
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05			300	562			
12	Non-Medi-Cal Units			1,035	296	5,478	1,981	60	1,215
13	Medi-Cal Costs	07/01/04 - 09/30/04	112,956	807	4,263	11,608	1,451		
13A		10/01/04 - 06/30/05	94,882		608	7,032			2,413
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	91,214	622	3,285	9,333	1,166		
14A		10/01/04 - 06/30/05	76,706		467	5,653			1,940
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	93,124	691	3,650	9,563	1,195		
15A		10/01/04 - 06/30/05	78,110		519	5,793			1,988
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	81,511	582	3,076	8,377	1,047		
16A		10/01/04 - 06/30/05	68,468		437	5,074			1,741
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	242,255		1,084	20,637			4,862
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	196,643		835	16,592			3,909
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05	199,296		928	17,000			4,005
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05	174,814		782	14,882			3,508
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	24,543		736	1,708			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	20,054		567	1,371			
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	20,188		630	1,405			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05	17,711		531	1,231			
33	Non-Medi-Cal Costs		267,961	2,539	726	16,625	6,012	182	3,687

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1968 (Rev. 9/05)

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	
Legal Entity: South Bay Children's Health Center			H	I	J	K	L	M	N
Legal Entity Number: 00213			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			41	42	52	54	61	62	
1	Allocation Percentage		4.27%	62.16%	0.24%	0.01%	1.12%	20.49%	
2	Total Units		10,449	152,104	588	30	1,540	28,295	
3	Gross Cost		31,711	461,617	1,785	91	8,280	152,138	
4	Cost per Unit		3.03	3.03	3.03	3.03	5.38	5.38	
5	SMA per Unit		2.44	2.44	2.44	2.44	4.51	4.51	
6	Published Charge per Unit		2.50	2.50	2.50	2.50	4.40	4.40	
7	Negotiated Rate / Cost per Unit		2.19	2.19	2.19	2.19	3.88	3.88	
8	Medi-Cal Units	07/01/04 - 09/30/04	3,358	22,176	333		566	2,470	
8A		10/01/04 - 06/30/05		23,659	105			2,364	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		52,913	75			10,203	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		4,005				1,850	
12	Non-Medi-Cal Units		7,091	49,351	75	30	974	11,408	
13	Medi-Cal Costs	07/01/04 - 09/30/04	10,191	67,301	1,011		3,043	13,281	
13A		10/01/04 - 06/30/05		71,802	319			12,711	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	8,194	54,109	813		2,553	11,140	
14A		10/01/04 - 06/30/05		57,728	256			10,862	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	8,395	55,440	833		2,490	10,868	
15A		10/01/04 - 06/30/05		59,148	263			10,402	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	7,354	48,585	729		2,196	9,584	
16A		10/01/04 - 06/30/05		51,813	230			9,172	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05		160,584	228			54,860	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05		129,108	183			46,016	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05		132,283	188			44,893	
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05		115,879	164			39,588	
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05		12,155				9,947	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05		9,772				8,344	
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05		10,013				8,140	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05		8,771				7,178	
98	Non-Medi-Cal Costs		21,620	149,774	228	91	5,237	61,339	

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Special Service for Groups			A	B	C	D	E	F	G
Legal Entity Number: 00214			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	10	12	34	41
1	Allocation Percentage		100.00%	0.03%	13.43%	4.92%	0.03%	0.09%	0.06%
2	Total Units			2,313	1,038,343	334,886	2,224	6,214	4,204
3	Gross Cost		10,961,797	3,279	1,472,433	539,182	3,581	10,004	6,768
4	Cost per Unit			1.42	1.42	1.61	1.61	1.61	1.61
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.47	1.47	1.67	1.67	1.67	1.67
7	Negotiated Rate / Cost per Unit			1.40	1.40	1.59	1.59	1.59	1.59
8	Medi-Cal Units	07/01/04 - 09/30/04		1,510	165,493	38,815	1,045	506	2,198
8A		10/01/04 - 06/30/05			644,318	233,549		4,562	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			6,394	1,203			
9A		10/01/04 - 06/30/05			10,576	1,591			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04			1,296	1,988			
10A		10/01/04 - 06/30/05			1,953	2,982			
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			3,834	5,184			
11A		10/01/04 - 06/30/05			9,553	7,546		116	
12	Non-Medi-Cal Units			803	194,926	42,028	1,179	1,030	2,006
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,754,330	2,141	234,679	62,492	1,683	815	3,539
13A		10/01/04 - 06/30/05	6,398,606		913,682	376,011		7,344	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,590,388	2,854	312,782	94,709	2,550	1,235	5,363
14A		10/01/04 - 06/30/05	9,453,094		1,217,761	569,860		11,131	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,818,819	2,220	243,275	64,821	1,745	845	3,671
15A		10/01/04 - 06/30/05	6,633,865		947,147	390,027		7,619	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	1,731,782	2,114	231,690	61,716	1,662	805	3,495
16A		10/01/04 - 06/30/05	6,316,388		902,045	371,343		7,254	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	32,796		9,067	1,937			
17A		10/01/04 - 06/30/05	95,080		14,997	2,561			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	47,795		12,085	2,935			
18A		10/01/04 - 06/30/05	138,549		19,989	3,882			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	34,000		9,399	2,009			
19A		10/01/04 - 06/30/05	98,569		15,547	2,657			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04	32,374		8,952	1,913			
20A		10/01/04 - 06/30/05	93,855		14,806	2,530			
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	26,075		1,838	3,201			
21A		10/01/04 - 06/30/05	39,125		2,769	4,801			
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	38,953		2,449	4,851			
22A		10/01/04 - 06/30/05	58,446		3,691	7,276			
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	27,034		1,905	3,320			
23A		10/01/04 - 06/30/05	40,564		2,871	4,980			
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04	25,740		1,814	3,161			
24A		10/01/04 - 06/30/05	38,622		2,734	4,741			
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	53,477		5,437	8,346			
29A		10/01/04 - 06/30/05	127,756		13,547	12,149		187	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	79,297		7,246	12,649			
30A		10/01/04 - 06/30/05	189,721		18,055	18,412		283	
31	Healthy Families Published Charges	07/01/04 - 09/30/04	55,444		5,636	8,857			
31A		10/01/04 - 06/30/05	132,453		14,043	12,602		194	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	52,791		5,368	8,243			
32A		10/01/04 - 06/30/05	126,111		13,374	11,998		184	
33	Non-Medi-Cal Costs		2,434,551	1,138	276,417	67,665	1,898	1,658	3,229

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1999 (Rev. 8/05) — FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	
Legal Entity: Special Service for Groups			H	I	J	K	L	M	N
Legal Entity Number: 00214			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			42	52	54	61	62	77	
1	Allocation Percentage		45.95%	23.79%	0.03%	0.02%	11.27%	0.37%	
2	Total Units		3,126,986	1,619,019	1,898	576	382,400	19,189	
3	Gross Cost		5,037,380	2,607,491	3,056	1,861	1,235,784	40,996	
4	Cost per Unit		1.61	1.61	1.61	3.23	3.23	2.14	
5	SMA per Unit		2.44	2.44	2.44	4.51	4.51	3.63	
6	Published Charge per Unit		1.67	1.67	1.67	3.35	3.35	2.22	
7	Negotiated Rate / Cost per Unit		1.59	1.59	1.59	3.19	3.19	2.11	
8	Medi-Cal Units	07/01/04 - 09/30/04	449,807	315,939	218	217	64,707	2,517	
8A		10/01/04 - 06/30/05	1,739,749	992,442			206,494	15,567	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04	10,076	2,091			650	43	
9A		10/01/04 - 06/30/05	26,753	6,986			7,154	25	
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	8,766	3,186			552		
10A		10/01/04 - 06/30/05	13,149	4,779			828		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	16,569	3,999			1,971	90	
11A		10/01/04 - 06/30/05	48,952	4,935			4,195	707	
12	Non-Medi-Cal Units		613,165	284,662	1,680	359	95,849	240	
13	Medi-Cal Costs	07/01/04 - 09/30/04	724,611	508,832	351	701	209,111	5,378	
13A		10/01/04 - 06/30/05	2,802,627	1,598,365			667,317	33,259	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,097,529	770,891	532	979	291,829	9,137	
14A		10/01/04 - 06/30/05	4,244,988	2,421,558			931,288	56,508	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	751,178	527,618	364	727	216,768	5,588	
15A		10/01/04 - 06/30/05	2,905,381	1,657,378			691,755	34,559	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	715,193	502,343	347	692	206,415	5,311	
16A		10/01/04 - 06/30/05	2,766,201	1,577,983			658,716	32,846	
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	16,232	3,368			2,101	92	
17A		10/01/04 - 06/30/05	43,097	11,251			23,119	53	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	24,565	5,102			2,932	156	
18A		10/01/04 - 06/30/05	65,277	17,046			32,265	91	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	16,827	3,492			2,178	95	
19A		10/01/04 - 06/30/05	44,678	11,867			23,986	58	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04	16,021	3,325			2,074	91	
20A		10/01/04 - 06/30/05	42,537	11,108			22,821	53	
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	14,121	5,131			1,784		
21A		10/01/04 - 06/30/05	21,182	7,697			2,676		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	21,389	7,774			2,490		
22A		10/01/04 - 06/30/05	32,084	11,561			3,734		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	14,639	5,321			1,849		
23A		10/01/04 - 06/30/05	21,959	7,981			2,774		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04	13,938	5,066			1,761		
24A		10/01/04 - 06/30/05	20,907	7,599			2,641		
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	26,692	6,441			6,370	192	
29A		10/01/04 - 06/30/05	78,859	7,948			13,557	1,511	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	40,428	9,758			8,889	327	
30A		10/01/04 - 06/30/05	119,443	12,041			18,919	2,566	
31	Healthy Families Published Charges	07/01/04 - 09/30/04	27,670	6,678			6,803	200	
31A		10/01/04 - 06/30/05	81,750	8,241			14,053	1,570	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04	26,345	6,358			6,287	190	
32A		10/01/04 - 06/30/05	77,834	7,847			13,382	1,492	
33	Non-Medi-Cal Costs		1,309,958	458,459	2,705	1,160	309,751	513	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1986 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Saint John's Health Center
Legal Entity Number: 00217
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	08	10	12	14
1	Allocation Percentage		100.00%	0.26%	5.60%	0.80%	8.97%	0.60%	1.15%
2	Total Units			3,881	83,228	8,896	103,246	6,859	13,253
3	Gross Cost		3,226,575	8,425	180,677	19,312	289,357	19,223	37,143
4	Cost per Unit			2.17	2.17	2.17	2.80	2.80	2.80
5	SMA per Unit			1.89	1.89	1.89	2.44	2.44	2.44
6	Published Charge per Unit			2.00	2.00	2.00	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		185	2,762	2,675	19,336	190	3,587
8A		10/01/04 - 06/30/05		884	58,084	5,412	58,983	328	6,397
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			3,652				
9A		10/01/04 - 06/30/05			623		1,165		
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05			3,244		6,082		
12	Non-Medi-Cal Units			2,812	14,863	809	17,680	6,341	3,289
13	Medi-Cal Costs	07/01/04 - 09/30/04	484,177	402	5,996	5,807	54,191	532	9,997
13A		10/01/04 - 06/30/05	1,684,042	1,919	126,092	11,749	165,306	919	17,928
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	421,534	350	5,220	5,058	47,180	464	8,703
14A		10/01/04 - 06/30/05	1,466,162	1,671	109,779	10,229	143,919	800	15,609
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	433,496	370	5,524	5,350	48,340	475	8,918
15A		10/01/04 - 06/30/05	1,510,215	1,768	116,168	10,824	147,458	820	15,993
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	54,132		7,828				
17A		10/01/04 - 06/30/05	105,037		1,352		3,265		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	47,128		6,902				
18A		10/01/04 - 06/30/05	91,447		1,177		2,843		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	48,723		7,304				
19A		10/01/04 - 06/30/05	94,084		1,246		2,913		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	169,038		7,042		17,045		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	147,168		6,131		14,840		
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	151,365		6,488		15,205		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		730,150	6,104	32,266	1,756	49,550	17,771	9,218

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County: Los Angeles
County Code: 19

Legal Entity: Saint John's Health Center
Legal Entity Number: 00217
Mode: 15 - Outpatient Services (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
			31	33	34	41	42	45	52
1	Allocation Percentage		0.18%	0.18%	3.95%	2.42%	54.20%	2.59%	7.66%
2	Total Units		2,052	2,100	45,479	27,900	624,033	29,813	88,197
3	Gross Cost		5,751	5,885	127,459	78,192	1,748,913	83,554	247,181
4	Cost per Unit		2.80	2.80	2.80	2.80	2.80	2.80	2.80
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.50	2.50	2.50	2.50	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	1,365		6,058	597	94,971	7,907	16,271
8A		10/01/04 - 06/30/05			23,233	1,863	347,983	14,317	40,863
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					13,573		
9A		10/01/04 - 06/30/05					18,957		11,296
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05			4,680		40,423		1,292
12	Non-Medi-Cal Units		687	2,100	11,510	25,440	108,126	7,589	18,475
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,828		18,973	1,573	266,165	22,160	45,601
13A		10/01/04 - 06/30/05			85,113	5,221	975,256	40,125	114,523
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	3,331		14,777	1,457	231,729	19,293	39,701
14A		10/01/04 - 06/30/05			56,689	4,548	849,079	34,933	99,706
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,413		15,140	1,493	237,428	19,768	40,678
15A		10/01/04 - 06/30/05			58,083	4,658	869,958	35,793	102,158
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04					38,040		
17A		10/01/04 - 06/30/05					53,129		31,658
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04					33,118		
18A		10/01/04 - 06/30/05					46,255		27,562
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04					33,933		
19A		10/01/04 - 06/30/05					47,393		28,240
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05			13,116		113,289		3,621
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05			11,419		98,632		3,152
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05			11,700		101,058		3,230
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,925	5,885	32,258	71,298	303,034	21,269	51,778

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05)

County: Los Angeles
County Code: 19

			CR O	CR P	CR Q	R	S	T	U
Legal Entity: Saint John's Health Center			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00217									
Mode: 15 - Outpatient Services (Program 1)			61	62	77				
1	Allocation Percentage		1.89%	9.31%	0.44%				
2	Total Units		11,752	57,972	3,434				
3	Gross Cost		60,878	300,307	14,318				
4	Cost per Unit		5.18	5.18	4.17				
5	SMA per Unit		4.51	4.51	3.63				
6	Published Charge per Unit		4.75	4.75	3.75				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	371	9,128	395				
8A		10/01/04 - 06/30/05	1,648	28,396	1,021				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		1,576					
9A		10/01/04 - 06/30/05		2,567	580				
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		2,881					
12	Non-Medi-Cal Units		9,733	13,424	1,458				
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,922	47,285	1,647				
13A		10/01/04 - 06/30/05	8,537	147,097	4,257				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,673	41,167	1,434				
14A		10/01/04 - 06/30/05	7,432	128,068	3,706				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,762	43,358	1,481				
15A		10/01/04 - 06/30/05	7,828	134,881	3,829				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04		8,164					
17A		10/01/04 - 06/30/05		13,298	2,335				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04		7,108					
18A		10/01/04 - 06/30/05		11,577	2,033				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04		7,486					
19A		10/01/04 - 06/30/05		12,193	2,100				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05		14,924					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05		12,993					
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05		13,685					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		50,419	69,539	6,079				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/05) — FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

NR

Legal Entity: Starview
Legal Entity Number: 00543
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function 85	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			12,555					
3	Gross Cost		1,989,203	1,989,203					
4	Cost per Unit			158.44					
5	SMA per Unit			189.33					
6	Published Charge per Unit			201.00					
7	Negotiated Rate / Cost per Unit			171.75					
8	Medi-Cal Units	07/01/04 - 09/30/04		3,044					
8A		10/01/04 - 06/30/05		8,879					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			632					
13	Medi-Cal Costs	07/01/04 - 09/30/04	482,289	482,289					
13A		10/01/04 - 06/30/05	1,406,781	1,406,781					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	576,321	576,321					
14A		10/01/04 - 06/30/05	1,881,081	1,881,081					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	611,844	611,844					
15A		10/01/04 - 06/30/05	1,784,679	1,784,679					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	522,807	522,807					
16A		10/01/04 - 06/30/05	1,524,968	1,524,968					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		100,134	100,134					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/06)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: Starview
Legal Entity Number: 00543
Mode: 15 - Outpatient Services (Program 1)

			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
				04	10	41	42	52	58
1	Allocation Percentage		100.00%	5.67%	6.97%	0.07%	74.20%	6.12%	1.75%
2	Total Units			597,328	538,101	5,101	5,731,168	472,555	134,825
3	Gross Cost		14,180,265	804,507	987,831	9,364	10,521,119	867,503	247,508
4	Cost per Unit			1.35	1.84	1.84	1.84	1.84	1.84
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.96	2.53	2.53	2.53	2.53	2.53
7	Negotiated Rate / Cost per Unit			1.46	1.99	1.99	1.99	1.99	1.99
8	Medi-Cal Units	07/01/04 - 09/30/04		143,243	86,868	641	1,196,631	139,808	37,750
8A		10/01/04 - 06/30/05		413,607	415,356		4,135,649	311,898	89,804
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			40,478	35,877	4,460	396,888	20,849	7,271
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,024,115	192,927	159,470	1,177	2,196,742	256,656	69,300
13A		10/01/04 - 06/30/05	10,213,404	557,086	782,499		7,592,110	572,574	164,860
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	4,044,971	270,729	211,958	1,564	2,918,780	341,132	92,110
14A		10/01/04 - 06/30/05	13,643,778	781,717	1,013,489		10,090,984	781,031	219,122
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	4,192,860	280,198	219,376	1,622	3,027,478	353,714	95,508
15A		10/01/04 - 06/30/05	14,142,152	809,057	1,048,940		10,463,192	789,102	227,204
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	3,278,178	209,135	172,887	1,276	2,361,296	278,218	75,123
16A		10/01/04 - 06/30/05	11,071,457	603,868	826,558		8,229,942	620,677	178,710
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		942,745	54,515	65,882	8,188	732,268	38,274	13,348

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1986 (Rev. 6/05)

County: Los Angeles
County Code: 19

			NR	NR	NR				
Legal Entity: Starview			H	I	J	K	L	M	N
Legal Entity Number: 00543			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			82	71	77				
1	Allocation Percentage		4.77%	0.15%	0.31%				
2	Total Units		210,552	6,959	14,180				
3	Gross Cost		675,934	21,891	44,606				
4	Cost per Unit		3.21	3.15	3.15				
5	SMA per Unit		4.51	3.63	3.63				
6	Published Charge per Unit		4.87	3.78	3.78				
7	Negotiated Rate / Cost per Unit		3.48	3.41	3.41				
8	Medi-Cal Units	07/01/04 - 09/30/04	46,053						
8A		10/01/04 - 06/30/05	156,783	6,542	12,842				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		7,716	417	1,338				
13	Medi-Cal Costs	07/01/04 - 09/30/04	147,844						
13A		10/01/04 - 06/30/05	503,320	20,579	40,397				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	207,899						
14A		10/01/04 - 06/30/05	707,091	23,747	46,616				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	214,966						
15A		10/01/04 - 06/30/05	731,832	24,578	48,247				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04	160,264						
16A		10/01/04 - 06/30/05	545,605	22,308	43,791				
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		24,771	1,312	4,209				

County: Los Angeles
County Code: 19
Legal Entity: Stirling Academy, Inc.
Legal Entity Number: 00216
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	10	12	34	41
1	Allocation Percentage		100.00%	0.04%	6.99%	14.98%	0.22%	0.01%	0.79%
2	Total Units			627	99,991	165,958	2,401	60	8,799
3	Gross Cost		2,538,228	1,113	177,478	380,281	5,502	137	20,163
4	Cost per Unit			1.78	1.77	2.29	2.29	2.28	2.29
5	SMA per Unit			1.89	1.89	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.89	1.89	2.44	2.44	2.44	2.44
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04			17,946	34,603			
8A		10/01/04 - 06/30/05			43,655	82,415		60	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			763	1,886			
11A		10/01/04 - 06/30/05			5,138	11,186			
12	Non-Medi-Cal Units			627	32,489	55,882	2,401		8,799
13	Medi-Cal Costs	07/01/04 - 09/30/04	487,830		31,853	79,291			
13A		10/01/04 - 06/30/05	1,088,999		77,465	143,021		137	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	498,157		33,918	84,431			
14A		10/01/04 - 06/30/05	1,138,298		82,508	152,293		146	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	498,157		33,918	84,431			
15A		10/01/04 - 06/30/05	1,138,298		82,508	152,293		148	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	20,284		1,354	4,280			
29A		10/01/04 - 06/30/05	142,812		9,120	25,637			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	21,599		1,442	4,558			
30A		10/01/04 - 06/30/05	152,070		9,711	27,299			
31	Healthy Families Published Charges	07/01/04 - 09/30/04	21,599		1,442	4,558			
31A		10/01/04 - 06/30/05	152,070		9,711	27,299			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
99c	Non-Medi-Cal Costs		838,303	1,113	57,666	128,051	5,502		20,163

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1566 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			CR	CR	CR	CR			
Legal Entity: Stirling Academy, Inc.			H	I	J	K	L	M	N
Legal Entity Number: 00216			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			42	52	61	62			
1	Allocation Percentage		71.39%	0.15%	0.03%	5.40%			
2	Total Units		790,740	1,846	190	32,353			
3	Gross Cost		1,811,948	3,772	805	137,029			
4	Cost per Unit		2.29	2.29	4.24	4.24			
5	SMA per Unit		2.44	2.44	4.51	4.51			
6	Published Charge per Unit		2.44	2.44	4.51	4.51			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	135,127	200		11,000			
8A		10/01/04 - 06/30/05	348,820	308		11,414			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	6,393						
11A		10/01/04 - 06/30/05	45,581			852			
12	Non-Medi-Cal Units		254,819	1,138	190	9,087			
13	Medi-Cal Costs	07/01/04 - 09/30/04	309,638	458		48,590			
13A		10/01/04 - 06/30/05	799,307	708		48,343			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	329,710	488		49,610			
14A		10/01/04 - 06/30/05	851,121	752		51,477			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	329,710	488		49,610			
15A		10/01/04 - 06/30/05	851,121	752		51,477			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	14,849						
29A		10/01/04 - 06/30/05	104,447			3,809			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	15,599						
30A		10/01/04 - 06/30/05	111,218			3,843			
31	Healthy Families Published Charges	07/01/04 - 09/30/04	15,599						
31A		10/01/04 - 06/30/05	111,218			3,843			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		583,907	2,608	805	38,487			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Verdugo Mental Health			A	B	C	D	E	F	G
Legal Entity Number: 00221			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	1.55%	5.67%	1.11%	37.47%	21.46%	29.98%
2	Total Units			40,418	114,101	22,420	754,285	431,880	326,168
3	Gross Cost		4,908,073	76,191	278,224	54,669	1,839,248	1,053,085	1,471,346
4	Cost per Unit			1.89	2.44	2.44	2.44	2.44	4.51
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			2.01	2.60	2.60	2.60	2.60	4.81
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		11,924	12,509	8,048	105,388	82,404	51,698
8A		10/01/04 - 06/30/05		10,762	74,098	9,617	438,279	304,137	160,991
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							14,100
9A		10/01/04 - 06/30/05							43,308
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			1,719	520	4,915	1,764	390
11A		10/01/04 - 06/30/05			10,857	596	30,080	7,137	4,241
12	Non-Medi-Cal Units			17,732	15,118	3,641	175,825	36,438	51,438
13	Medi-Cal Costs	07/01/04 - 09/30/04	791,065	22,478	30,502	19,619	256,973	200,934	233,211
13A		10/01/04 - 06/30/05	2,842,436	20,287	180,680	23,450	1,088,898	741,607	726,236
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	791,408	22,536	30,522	19,632	257,142	201,066	233,158
14A		10/01/04 - 06/30/05	2,843,659	20,340	180,799	23,465	1,089,401	742,094	726,069
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	843,492	23,967	32,523	20,920	274,004	214,250	248,667
15A		10/01/04 - 06/30/05	3,030,817	21,632	192,655	25,004	1,139,525	790,756	774,367
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	83,606						63,606
17A		10/01/04 - 06/30/05	195,364						195,364
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	63,591						63,591
18A		10/01/04 - 06/30/05	195,319						195,319
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	67,821						67,821
19A		10/01/04 - 06/30/05	208,311						208,311
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	23,505		4,192	1,268	11,985	4,301	1,759
29A		10/01/04 - 06/30/05	138,758		25,986	1,453	73,347	17,403	19,131
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	23,519		4,194	1,269	11,983	4,304	1,759
30A		10/01/04 - 06/30/05	138,831		26,003	1,454	73,395	17,414	19,127
31	Healthy Families Published Charges	07/01/04 - 09/30/04	25,063		4,469	1,352	12,779	4,586	1,676
31A		10/01/04 - 06/30/05	147,954		27,708	1,550	78,208	18,556	20,399
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		853,340	33,428	36,864	8,878	428,243	88,850	232,039

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1908 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

CR

Legal Entity: Verdugo Mental Health			H	I	J	K	L	M	N
Legal Entity Number: 00221			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			77						
1	Allocation Percentage		2.76%						
2	Total Units		37,279						
3	Gross Cost		135,303						
4	Cost per Unit		3.63						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.87						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	7,535						
8A		10/01/04 - 06/30/05	22,449						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05	396						
12	Non-Medi-Cal Units		6,899						
13	Medi-Cal Costs	07/01/04 - 09/30/04	27,348						
13A		10/01/04 - 06/30/05	81,478						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	27,352						
14A		10/01/04 - 06/30/05	81,490						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	29,160						
15A		10/01/04 - 06/30/05	86,878						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	1,437						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	1,437						
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	1,533						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		25,040						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1566 (Rev. 9/03)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

				CR	CR	CR	CR		
Legal Entity: Vista Del Mar			A	B	C	D	E	F	G
Legal Entity Number: 00198			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85	89	96	99		
1	Allocation Percentage		100.00%	34.62%	34.09%	17.03%	14.26%		
2	Total Units			4,905	4,829	3,721	3,117		
3	Gross Cost		3,140,528	1,087,310	1,070,463	534,781	447,974		
4	Cost per Unit			221.67	221.67	143.72	143.72		
5	SMA per Unit			189.33	189.33	122.75	122.75		
6	Published Charge per Unit			200.00	200.00	150.00	150.00		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		2,321	1,507	1,859	1,360		
8A		10/01/04 - 06/30/05		2,321	1,507	1,860	1,360		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			283	1,815	2	397		
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,311,201	514,505	334,062	267,175	195,459		
13A		10/01/04 - 06/30/05	1,311,345	514,505	334,062	267,319	195,459		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,119,887	439,435	285,320	228,192	166,940		
14A		10/01/04 - 06/30/05	1,120,010	439,435	285,320	228,315	166,940		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,248,450	464,200	301,400	278,850	204,000		
15A		10/01/04 - 06/30/05	1,248,600	464,200	301,400	279,000	204,000		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		517,982	58,300	402,338	287	57,057		

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 8/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

#	Item	Period	A	B (CR)	C (CR)	D (CR)	E (CR)	F (CR)	G (CR)
	Legal Entity: Vista Del Mar; Legal Entity Number: 00196; Mode: 15 - Outpatient Services (Program 1)		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%	0.87%	15.44%	0.00%	8.28%	0.13%	0.00%
2	Total Units			26,517	472,600	21	198,267	3,201	26
3	Gross Cost		6,774,285	58,879	1,045,804	48	560,702	9,145	74
4	Cost per Unit			2.21	2.21	2.21	2.86	2.86	2.86
5	SMA per Unit			1.89	1.89	1.89	2.44	2.44	2.44
6	Published Charge per Unit			2.08	2.08	2.08	2.88	2.88	2.66
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		4,831	225,397	10	88,588	783	13
8A		10/01/04 - 06/30/05		4,831	225,397	11	88,585	783	13
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			3,667		973		
11A		10/01/04 - 06/30/05			3,667		974		
12	Non-Medi-Cal Units			16,855	14,472		17,149	1,635	
13	Medi-Cal Costs	07/01/04 - 09/30/04	3,118,380	10,690	498,775	22	253,075	2,237	37
13A		10/01/04 - 06/30/05	3,118,396	10,690	498,775	24	253,072	2,237	37
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	2,663,387	9,131	426,000	19	216,150	1,911	32
14A		10/01/04 - 06/30/05	2,663,400	9,131	426,000	21	216,147	1,911	32
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	2,891,694	10,048	468,826	21	235,639	2,083	35
15A		10/01/04 - 06/30/05	2,891,708	10,048	468,826	23	235,636	2,083	35
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	29,507		8,115		2,780		
29A		10/01/04 - 06/30/05	29,518		8,115		2,783		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	25,202		6,931		2,374		
30A		10/01/04 - 06/30/05	25,211		6,931		2,377		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	27,527		7,627		2,588		
31A		10/01/04 - 06/30/05	27,537		7,627		2,591		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		478,483	37,298	32,025		48,992	4,671	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 6/00)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19
Legal Entity: Vista Del Mar
Legal Entity Number: 00196
Mode: 15 - Outpatient Services (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
			33	34	41	42	47	52	54
1	Allocation Percentage		0.03%	0.97%	1.48%	47.60%	0.18%	0.70%	0.62%
2	Total Units		795	22,967	34,983	1,128,753	4,320	16,499	14,652
3	Gross Cost		2,271	65,613	99,941	3,224,658	12,342	47,135	41,858
4	Cost per Unit		2.86	2.86	2.86	2.86	2.86	2.86	2.86
5	SMA per Unit		2.44	2.44	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit		2.66	2.66	2.66	2.66	2.66	2.66	2.66
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	285	11,484	9,021	523,106	1,275	8,003	3,573
8A		10/01/04 - 06/30/05	285	11,483	9,022	523,107	1,275	8,003	3,573
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04				6,299			
11A		10/01/04 - 06/30/05				6,300			
12	Non-Medi-Cal Units		225		16,940	69,941	1,770	493	7,506
13	Medi-Cal Costs	07/01/04 - 09/30/04	814	32,808	25,771	1,494,426	3,642	22,863	10,207
13A		10/01/04 - 06/30/05	814	32,805	25,774	1,494,429	3,642	22,863	10,207
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	695	28,021	22,011	1,276,379	3,111	19,527	8,718
14A		10/01/04 - 06/30/05	695	28,019	22,014	1,276,381	3,111	19,527	8,718
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	758	30,547	23,998	1,391,462	3,392	21,288	9,504
15A		10/01/04 - 06/30/05	758	30,545	23,999	1,391,465	3,392	21,288	9,504
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04				17,995			
29A		10/01/04 - 06/30/05				17,998			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04				15,370			
30A		10/01/04 - 06/30/05				15,372			
31	Healthy Families Published Charges	07/01/04 - 09/30/04				16,755			
31A		10/01/04 - 06/30/05				16,758			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
	Physician Medi-Cal Costs		643		48,395	199,810	5,057	1,408	21,443

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1998 (Rev. 8/05)

County: Los Angeles
County Code: 19
Legal Entity: Vista Del Mar
Legal Entity Number: 00196
Mode: 15 - Outpatient Services (Program 1)

			CR O Service Function	CR P Service Function	CR Q Service Function	R Service Function	S Service Function	T Service Function	U Service Function
1	Allocation Percentage		58	61	62				
2	Total Units		7.24%	1.28%	15.19%				
3	Gross Cost		171,581	16,423	194,892				
			490,178	86,721	1,029,119				
4	Cost per Unit		2.86	5.28	5.28				
5	SMA per Unit		2.44	4.51	4.51				
6	Published Charge per Unit		2.68	4.75	4.75				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	85,790	4,961	93,122				
8A		10/01/04 - 06/30/05	85,791	4,962	93,123				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04			117				
11A		10/01/04 - 06/30/05			118				
12	Non-Medi-Cal Units			6,500	8,412				
13	Medi-Cal Costs	07/01/04 - 09/30/04	245,088	26,196	491,727				
13A		10/01/04 - 06/30/05	245,090	26,202	491,732				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	209,328	22,374	419,960				
14A		10/01/04 - 06/30/05	209,330	22,379	419,965				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	228,201	23,565	442,330				
15A		10/01/04 - 06/30/05	228,204	23,570	442,334				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04			618				
29A		10/01/04 - 06/30/05			623				
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04			528				
30A		10/01/04 - 06/30/05			532				
31	Healthy Families Published Charges	07/01/04 - 09/30/04			556				
31A		10/01/04 - 06/30/05			561				
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		0	34,323	44,419				

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit D-3
Fiscal Year 2005-06 Claim

COUNTY OF LOS ANGELES

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

SHEILA A. SHIMA
Deputy Director

RODERICK SHANER, M.D.
Medical Director

550 SOUTH VERMONT AVENUE, LOS ANGELES, CALIFORNIA 90020

BOARD OF SUPERVISORS
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DEPARTMENT OF MENTAL HEALTH

http://dmh.lacounty.info

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

April 5, 2007

TO: Leonard Kaye, Principal Accountant
SB 90 Section – Auditor-Controller

FROM: Jeremy D. Cortez
Acting Administrative Deputy

SUBJECT: **AMENDED CHAPTER 1747/84 ACTUAL FISCAL YEAR 2005-06 AND ESTIMATED FISCAL YEAR 2006-07 SB 90 CLAIM**

Attached is the amended actual Fiscal Year (FY) 2005-06 and estimated FY 2006-07 claim for SB 90 Chapter 1747/84 Services to Handicapped Students for the Los Angeles County - Department of Mental Health (LAC-DMH) in the amount of $8,849,926 and $9,734,918, respectively. This amendment was necessary to reflect the following:

1) Revisions to correct the LAC-DMH Mode 60 Service Function Code 60 cost per unit of service from $120.93 to $106.76 and to apply the final Year End Cost Report Rate for Administrative Overhead. The revisions resulted in a reduction of $160,425 from the original SB 90 actual reimbursement claim amount of $9,010,351.

2) Reclassification of reported revenue offsets between the Assessment and Mental Health Treatment reimbursable components. The reclassification has no impact on the total SB 90 amount claimed.

If you have any questions, please contact Winnie Suen of my staff at (213) 738-4690.

JDC:MPB:WS:gm

Attachments

c:
	Marvin J. Southard, D.S.W.	(memo and summary only)
	Sheila A. Shima	(memo and summary only)
	Paul McIver	(memo and summary only)
	Mike Motodani	(memo and summary only)
	Kimberly Nall	(memo and summary only)

U:\DMHOFS\Budget\GencianaM\SB90\FY2006\memos\SB90 Ch 1747 Amended Claim.doc

COUNTY OF LOS ANGELES

FISCAL YEAR (FY) 2005-06 SB 90 CHAPTER 1747/84
SERVICES TO HANDICAPPED STUDENTS REIMBURSEMENT CLAIM

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Attachment 1

FAM-27 Claim Form

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only
(19) Program Number 00111
(20) Date Filed / /
(21) LRS Input / /

Program **111**

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name: **Department of Mental Health**

County of Location: **County of Los Angeles**

Street Address or P.O. Box: **550 South Vermont Ave., 11th Floor** Suite

City: **Los Angeles** State: **CA** Zip Code: **90020**

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☒	(11) Amended ☒
Fiscal Year of Cost	(06) 2006/2007	(12) 2005/2006
Total Claimed Amount	(07) 9,734,918	(13) 8,849,926
Less: 10% Late Penalty, not to exceed $1,000		(14)
Less: Prior Claim Payment Received		(15) 4,967,402
Net Claimed Amount		(16) 3,882,524
Due from State	(08) 9,734,918	(17) 3,882,524
Due to State		(18)

Reimbursement Claim Data

(22)	HDS-1, (03)(a)	
(23)	HDS-1, (03)(b)	
(24)	HDS-1, (03)(c)	
(25)	HDS-1, (04)(1)(d)	
(26)	HDS-1, (04)(2)(d)	
(27)	HDS-1, (04)(3)(d)	
(28)	HDS-1, (04)(4)(d)	
(29)	HDS-1, (04)(5)(d)	
(30)	HDS-1, (06)	
(31)	HDS-3, (05)	423,898
(32)	HDS-3, (06)	0
(33)	HDS-3, (07)	2,478,880
(34)	HDS-3, (09)	26,520,952
(35)	HDS-3, (10)	0
(36)		

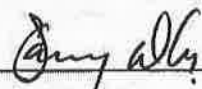
(37) CERTIFICATION OF CLAIM

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 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**



4-5-07

Jeremy D. Cortez — Acting Administrative Deputy

Type or Print Name — Title

(38) Name of Contact Person for Claim: **Winnie Suen**

Telephone Number (213) 738-4690 Ext.

E-mail Address WSuen@lacdmh.org

Form FAM-27 (Revised 09/03)

Attachment 2

HDS-3 Claim Summary

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS - 3

(01) Claimant:	(02) Type of Claim		Fiscal Year:
Los Angeles County	Reimbursement	X	2005/2006
	Estimated		

(03) Reimbursable Components	
Assessment of Individuals with Exceptional Needs	
(a) Assessment: Interviews, Review of Records, Observations, Testing, etc.	2,824,466
(b) Residential Placement: IEP Reviews, Case Management, and Expanded IEP	0
(c) Related Services: Attendance at IEP meetings, Meetings with IEP Members and Parents, and Review of Independent Assessment.	0
(d) Due Process Proceedings	0
(e) Administrative Costs *[From HDS-6 line (07)]*	342,613
Mental Health Treatment	
(f) Treatment Services: Short-Doyle Program	24,382,255
(g) Administrative Costs *[From HDS-6 line (07)]*	2,138,697
(04) Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	3,167,079
(05) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) *(Attachment 7a)*	423,898
(06) Less: Amount Received from State Categorical Funding	0
(07) Less: Amount Received from Other (Identify)	
- Federal Financial Participation share of Admin. Cost *(Attachment 7a)*	51,420
- State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and share of Admin Cost *(Attachment 7b)*	340,843
- Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7e)*	636,946
- Federal Individuals with Disabilities Education Act (IDEA) Funds *(Attachment 7f)*	1,449,671
- Total Amount Received from Other	2,478,880
(08) Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	264,301
(09) Sub-Total for Mental Health Treatment [Block (03), lines (f) and (g)]	26,520,952
(10) Less: Non-Categorical State General/Realignment Funds	0
(11) Less: Amount Received from State Categorical Funding	0
(12) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) *(Attachment 7a)*	4,702,850
(13) Less: Amount Received from Other (Identify)	
- Federal Financial Participation share of Admin. Cost *(Attachment 7a)*	548,388
- State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and share of Admin Cost *(Attachment 7b)*	3,546,726
- Third Party Revenues and share of Admin. Cost *(Attachment 7d)*	1,207
- Federal Individuals with Disabilities Education Act (IDEA) Funds *(Attachment 7f)*	9,136,156
- Total Amount Received from Other	13,232,477
(14) Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	8,585,625
(15) Total Claimed Amount [Sum of line (08) and line (14)]	8,849,926

Revised 09/03

Attachment 3

HDS-4 Component / Activity Cost Detail
HDS-5 Component / Activity Cost Detail
(Omitted – no claimable costs for Due Process Proceedings)
HDS-6 Component / Activity Cost Detail

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2005/2006

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

- [X] Assessment
- [ ] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
LAC-DMH	00019	15 / 04	893,193	2.03	1,812,798
LAC-DMH	00019	60 / 60	9,476	106.76	1,011,668

(05) Total [X] Subtotal [ ] Page: 1 of 1 2,824,466

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2005/2006

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
LAC-DMH	00019	10 / 85	3	212.28	637
LAC-DMH	00019	15 / 10	106,073	2.60	275,769
LAC-DMH	00019	15 / 34	6,634	2.62	17,398
LAC-DMH	00019	15 / 42	2,203,538	2.60	5,728,772
LAC-DMH	00019	15 / 52	17,689	2.60	45,988
LAC-DMH	00019	15 / 62	87,906	5.07	445,456
Amanecer Community Counseling Service	00180	15 / 04	6,685	1.53	10,209
Amanecer Community Counseling Service	00180	15 / 10	3,172	1.96	6,210
Amanecer Community Counseling Service	00180	15 / 34	570	1.96	1,116
Amanecer Community Counseling Service	00180	15 / 42	14,248	1.96	27,896
Amanecer Community Counseling Service	00180	15 / 52	5,010	1.96	9,809
Amanecer Community Counseling Service	00180	15 / 62	1,490	3.64	5,426
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 04	71	1.62	115
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 10	643	2.13	1,369
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 42	2,146	2.13	4,568
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15 / 62	602	3.93	2,364
Cedars-Sinai Medical Center	00178	15 / 04	10,815	1.95	21,089
Cedars-Sinai Medical Center	00178	15 / 10	12,710	2.52	32,029
Cedars-Sinai Medical Center	00178	15 / 34	645	2.52	1,625
Cedars-Sinai Medical Center	00178	15 / 42	70,241	2.52	177,007
Cedars-Sinai Medical Center	00178	15 / 52	2,610	2.52	6,577
Cedars-Sinai Medical Center	00178	15 / 62	10,829	4.65	50,355
Child & Family Center	00210	15 / 03	59,421	1.77	105,175
Child & Family Center	00210	15 / 12	89,348	2.24	200,140
Child & Family Center	00210	15 / 33	655	2.24	1,467
Child & Family Center	00210	15 / 41	418,550	2.24	937,552
Child & Family Center	00210	15 / 54	46,253	2.24	103,607
Child & Family Center	00210	15 / 61	37,224	3.84	142,940
Child & Family Guidance Center	00207	15 / 04	21,114	1.90	40,190
Child & Family Guidance Center	00207	15 / 10	67,009	2.46	164,724
Child & Family Guidance Center	00207	15 / 34	3,431	2.46	8,437
Child & Family Guidance Center	00207	15 / 42	791,165	2.46	1,944,063
Child & Family Guidance Center	00207	15 / 52	27,212	2.46	66,871
(05) Total [ ] Subtotal [X]	Page: 1 of 6				10,586,950

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2005/2006

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Child & Family Guidance Center	00207	15 / 62	93,029	4.54	422,635
Children's Bureau	00668	15 / 04	22	1.63	36
Children's Bureau	00668	15 / 10	168	2.13	358
Children's Bureau	00668	15 / 42	1,282	2.13	2,731
Children's Bureau	00668	15 / 62	130	2.90	377
Children's Hospital Los Angeles - Revised	00179	15 / 04	5,856	1.95	11,419
Children's Hospital Los Angeles - Revised	00179	15 / 10	7,424	2.52	18,708
Children's Hospital Los Angeles - Revised	00179	15 / 34	1,450	2.52	3,654
Children's Hospital Los Angeles - Revised	00179	15 / 42	35,233	2.52	88,787
Children's Hospital Los Angeles - Revised	00179	15 / 52	1,182	2.52	2,979
Children's Hospital Los Angeles - Revised	00179	15 / 62	11,381	4.65	52,922
Children's Institute, Inc.	00591	15 / 04	16	1.95	31
Children's Institute, Inc.	00591	15 / 10	331	2.52	834
Children's Institute, Inc.	00591	15 / 34	194	2.52	489
Children's Institute, Inc.	00591	15 / 42	1,461	2.52	3,682
COMMUNITY FAMILY GUIDANCE CENTER	00181	15 / 04	1,075	1.44	1,548
COMMUNITY FAMILY GUIDANCE CENTER	00181	15 / 10	27,480	1.86	51,129
COMMUNITY FAMILY GUIDANCE CENTER	00181	15 / 42	100,958	1.86	187,843
COMMUNITY FAMILY GUIDANCE CENTER	00181	15 / 62	6,630	3.44	22,811
the Devereux Foundation	00472	10 / 98	225	116.10	26,123
the Devereux Foundation	00472	15 / 58	9,411	1.83	17,184
the Devereux Foundation	00472	15 / 62	541	2.63	1,421
Didi Hirsch Psychiatric Service	00183	15 / 04	3,165	1.87	5,920
Didi Hirsch Psychiatric Service	00183	15 / 10	12,763	2.46	31,361
Didi Hirsch Psychiatric Service	00183	15 / 34	2,952	2.46	7,254
Didi Hirsch Psychiatric Service	00183	15 / 42	95,190	2.46	233,898
Didi Hirsch Psychiatric Service	00183	15 / 52	785	2.46	1,929
Didi Hirsch Psychiatric Service	00183	15 / 62	7,869	4.49	35,303
Dunoff Center for Child Dev.	00184	15 / 04	1,233	1.91	2,360
Dunoff Center for Child Dev.	00184	15 / 10	1,910	2.46	4,689
Dunoff Center for Child Dev.	00184	15 / 42	101,884	2.48	252,764
Dunoff Center for Child Dev.	00184	15 / 52	5,086	2.44	12,423
Dunoff Center for Child Dev.	00184	15 / 62	18,484	4.58	84,568
D'Veal Family and Youth Services	00778	10 / 92	4	69.12	276
D'Veal Family and Youth Services	00778	15 / 10	31	2.14	66

(05) Total [ ] Subtotal [X] Page: 2 of 6 — 1,590,512

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2005/2006

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
D'Veal Family and Youth Services	00778	15 / 42	661	2.14	1,417
Enki Health and Research	00188	10 / 85	146	132.00	19,272
Enki Health and Research	00188	15 / 04	18,194	1.18	21,469
Enki Health and Research	00188	15 / 10	26,288	1.95	51,262
Enki Health and Research	00188	15 / 42	169,533	1.95	330,589
Enki Health and Research	00188	15 / 52	12,376	1.95	24,133
Enki Health and Research	00188	15 / 62	22,722	3.65	82,935
Foothill Family Service	00724	15 / 04	504	1.95	983
Foothill Family Service	00724	15 / 10	6,691	2.52	16,861
Foothill Family Service	00724	15 / 42	50,911	2.52	128,298
Foothill Family Service	00724	15 / 52	1,124	2.52	2,832
Foothill Family Service	00724	15 / 62	5,315	4.66	24,768
The Guidance Center	00191	15 / 04	4,575	1.78	8,159
The Guidance Center	00191	15 / 10	31,937	2.15	68,555
The Guidance Center	00191	15 / 34	630	2.15	1,352
The Guidance Center	00191	15 / 42	103,498	2.15	222,162
The Guidance Center	00191	15 / 52	25,652	2.15	55,064
The Guidance Center	00191	15 / 62	8,797	3.63	31,956
Hamburger Homes dba Aviva	00174	10 / 98	144	104.48	15,045
Hamburger Homes dba Aviva	00174	15 / 04	875	1.61	1,406
Hamburger Homes dba Aviva	00174	15 / 10	2,050	2.08	4,257
Hamburger Homes dba Aviva	00174	15 / 42	15,295	2.08	31,759
Hamburger Homes dba Aviva	00174	15 / 52	1,755	2.08	3,644
Hamburger Homes dba Aviva	00174	15 / 58	3,245	2.08	6,738
Hamburger Homes dba Aviva	00174	15 / 62	1,522	3.84	5,844
Hathaway-Sycamores Child & Family Services	00192	10 / 98	1,381	105.42	145,582
Hathaway-Sycamores Child & Family Services	00192	15 / 04	10,857	1.62	17,601
Hathaway-Sycamores Child & Family Services	00192	15 / 10	43,287	2.10	90,688
Hathaway-Sycamores Child & Family Services	00192	15 / 34	368	2.10	771
Hathaway-Sycamores Child & Family Services	00192	15 / 42	194,211	2.10	406,881
Hathaway-Sycamores Child & Family Services	00192	15 / 52	50,644	2.10	106,102
Hathaway-Sycamores Child & Family Services	00192	15 / 58	2,063	2.10	4,322
Hathaway-Sycamores Child & Family Services	00192	15 / 62	47,215	3.87	182,919
The Help Group Child and Family Center	00198	15 / 04	4,491	1.88	8,443
The Help Group Child and Family Center	00198	15 / 10	88,037	2.45	215,691
(05) Total [ ] Subtotal [X]	Page: 3	of 6			2,339,758

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2005/2006

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
The Help Group Child and Family Center	00198	15 / 34	207	2.45	507
The Help Group Child and Family Center	00198	15 / 42	655,746	2.45	1,606,578
The Help Group Child and Family Center	00198	15 / 52	6,617	2.45	16,212
The Help Group Child and Family Center	00198	15 / 58	15,221	2.45	37,291
The Help Group Child and Family Center	00198	15 / 62	46,776	4.54	212,363
Hillsides	00321	15 / 10	362	1.81	655
Hillsides	00321	15 / 42	3,193	1.81	5,779
Hillsides	00321	15 / 52	245	1.81	443
Hillsides	00321	15 / 58	462	1.81	836
The Almansor Center	00171	15 / 04	3,165	1.52	4,826
The Almansor Center	00171	15 / 10	2,753	1.97	5,424
The Almansor Center	00171	15 / 42	55,960	1.97	110,263
The Almansor Center	00171	15 / 52	4,401	1.97	8,672
The Almansor Center	00171	15 / 62	3,830	3.64	13,955
Intercommunity Child Guidance Center	00195	15 / 04	9,027	1.57	14,191
Intercommunity Child Guidance Center	00195	15 / 10	17,471	2.03	35,493
Intercommunity Child Guidance Center	00195	15 / 34	585	2.03	1,188
Intercommunity Child Guidance Center	00195	15 / 42	123,231	2.03	250,352
Intercommunity Child Guidance Center	00195	15 / 52	37,179	2.03	75,531
Intercommunity Child Guidance Center	00195	15 / 62	17,345	3.77	65,441
Los Angeles Child Guidance Clinic	00199	10 / 82	166	134.30	22,294
Los Angeles Child Guidance Clinic	00199	15 / 04	38,600	1.88	72,432
Los Angeles Child Guidance Clinic	00199	15 / 10	18,211	2.42	44,162
Los Angeles Child Guidance Clinic	00199	15 / 34	550	2.42	1,334
Los Angeles Child Guidance Clinic	00199	15 / 42	220,236	2.42	534,071
Los Angeles Child Guidance Clinic	00199	15 / 52	22,494	2.42	54,548
Los Angeles Child Guidance Clinic	00199	15 / 62	23,105	4.48	103,610
Pacific Clinics	00203	10 / 89	1,713	138.85	237,858
Pacific Clinics	00203	15 / 03	63,631	1.38	88,093
Pacific Clinics	00203	15 / 12	67,364	1.79	120,522
Pacific Clinics	00203	15 / 33	60	1.78	107
Pacific Clinics	00203	15 / 41	788,641	1.79	1,410,965
Pacific Clinics	00203	15 / 54	52,633	1.79	94,166
Pacific Clinics	00203	15 / 61	60,022	3.31	198,579
Pasadena Childrens Training Society	00204	15 / 04	2,736	1.78	4,873
(05) Total [ ] Subtotal [X]	Page: 4	of 6			5,453,614

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2005/2006

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

[ ] Assessment [X] Treatment Services

[ ] Residential Placement [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Pasadena Childrens Training Society	00204	15 / 10	2,877	2.30	6,622
Pasadena Childrens Training Society	00204	15 / 34	277	2.30	638
Pasadena Childrens Training Society	00204	15 / 42	26,245	2.30	60,408
Pasadena Childrens Training Society	00204	15 / 52	28,277	2.30	65,085
Pasadena Childrens Training Society	00204	15 / 62	6,121	4.26	26,053
Penny Lane Centers	00201	15 / 04	70	1.55	109
Penny Lane Centers	00201	15 / 10	4,761	2.13	10,141
Penny Lane Centers	00201	15 / 34	575	2.13	1,225
Penny Lane Centers	00201	15 / 42	26,944	2.13	57,391
Penny Lane Centers	00201	15 / 52	1,181	2.13	2,516
Penny Lane Centers	00201	15 / 58	1,051	2.13	2,239
Penny Lane Centers	00201	15 / 62	2,555	4.31	11,012
Providence Community Services	00801	15 / 04	43,285	1.59	68,815
Providence Community Services	00801	15 / 40	17,114	2.09	35,711
Providence Community Services	00801	15 / 62	3,196	3.86	12,332
Providence Community Services	00801	10 / 85	718	161.95	116,278
San Fernando Valley CMHC, Inc.	00208	15 / 04	5,811	1.65	9,559
San Fernando Valley CMHC, Inc.	00208	15 / 10	1,885	2.13	4,020
San Fernando Valley CMHC, Inc.	00208	15 / 42	82,451	2.13	175,820
San Fernando Valley CMHC, Inc.	00208	15 / 62	2,127	3.94	8,380
San Gabriel Children's Center, Inc	00320	10 / 85	651	195.58	127,323
San Gabriel Children's Center, Inc	00320	15 / 10	755	2.52	1,903
San Gabriel Children's Center, Inc	00320	15 / 42	3,547	2.52	8,938
San Gabriel Children's Center, Inc	00320	15 / 52	18,031	2.52	45,438
San Gabriel Children's Center, Inc	00320	15 / 62	1,815	4.66	8,458
SHIELDS for Families, Inc.	00558	15 / 10	135	1.34	181
SHIELDS for Families, Inc.	00558	15 / 42	89	1.34	119
South Bay Children's Health Center	00213	10 / 98	105	126.68	13,301
South Bay Children's Health Center	00213	15 / 04	559	1.95	1,090
South Bay Children's Health Center	00213	15 / 10	4,100	2.52	10,332
South Bay Children's Health Center	00213	15 / 42	29,432	2.52	74,169
South Bay Children's Health Center	00213	15 / 52	92	2.52	232
South Bay Children's Health Center	00213	15 / 62	5,571	4.65	25,905
Special Service for Groups	00214	15 / 03	2,608	1.89	4,929
Special Service for Groups	00214	15 / 12	4,027	2.44	9,826

(05) Total [ ] Subtotal [X] Page: 5 of 6 1,006,498

Revised 09/03

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-4

(01) Claimant: LOS ANGELES COUNTY

(02) Fiscal Year: 2005/2006

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

- [ ] Assessment
- [X] Treatment Services
- [ ] Residential Placement
- [ ] Other (Identify)

(04) Description of Expenses

(a) Name of Providers	(b) Legal Entity Numbers	(c) Service Function Codes	(d) Units of Service	(e) Rate per Unit	(f) Total
Special Service for Groups	00214	15 / 41	14,631	2.44	35,700
Special Service for Groups	00214	15 / 54	7,195	2.44	17,556
Special Service for Groups	00214	15 / 58	3,553	2.44	8,669
Special Service for Groups	00214	15 / 61	1,558	4.51	7,027
Saint John's Health Center	00217	15 / 04	735	1.95	1,433
Saint John's Health Center	00217	15 / 10	1,041	2.52	2,623
Saint John's Health Center	00217	15 / 42	4,576	2.52	11,532
Saint John's Health Center	00217	15 / 62	1,176	4.66	5,480
Starview	00543	15 / 04	490	1.46	715
Starview	00543	15 / 10	1,034	1.99	2,058
Starview	00543	15 / 42	3,043	1.99	6,056
Starview	00543	15 / 52	334	1.99	665
Starview	00543	15 / 62	60	3.48	209
Stirling Academy, Inc.	00216	15 / 04	7,259	1.75	12,681
Stirling Academy, Inc.	00216	15 / 10	30,838	1.75	53,894
Stirling Academy, Inc.	00216	15 / 42	128,065	1.75	223,830
Stirling Academy, Inc.	00216	15 / 52	3,593	1.75	6,280
Stirling Academy, Inc.	00216	15 / 62	1,863	3.83	7,140
Harbor View Rehabilitation Center	00206	10 / 85	109	99.35	10,829
Harbor View Rehabilitation Center	00206	15 / 04	245	1.08	265
Harbor View Rehabilitation Center	00206	15 / 10	15	1.42	21
Harbor View Rehabilitation Center	00206	15 / 42	2,540	1.42	3,607
Harbor View Rehabilitation Center	00206	15 / 58	180	1.42	256
VERDUGO MENTAL HEALTH	00221	15 / 10	9,930	2.34	23,211
VERDUGO MENTAL HEALTH	00221	15 / 34	440	2.34	1,028
VERDUGO MENTAL HEALTH	00221	15 / 42	118,404	2.34	276,766
VERDUGO MENTAL HEALTH	00221	15 / 52	26,694	2.34	62,397
VERDUGO MENTAL HEALTH	00221	15 / 62	11,285	4.33	48,820
Vista del Mar Child & Family Services	00196	15 / 04	95,238	1.95	185,714
Vista del Mar Child & Family Services	00196	15 / 10	22,904	2.52	57,718
Vista del Mar Child & Family Services	00196	15 / 34	360	2.52	907
Vista del Mar Child & Family Services	00196	15 / 42	188,449	2.52	474,891
Vista del Mar Child & Family Services	00196	15 / 52	9,511	2.52	23,968
Vista del Mar Child & Family Services	00196	15 / 58	162,048	2.52	408,361
Vista del Mar Child & Family Services	00196	15 / 62	103,956	4.66	484,435
Vista del Mar Child & Family Services	00196	10 85	2,131	195.58	416,781
Vista del Mar Child & Family Services	00196	10 98	4,112	126.80	521,402
(05) Total [X] Subtotal [ ]	Page: 6 of 6				24,382,255

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Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant: Los Angeles County

(02) Fiscal Year: 2005/2006

(03) Reimbursable Component: Administrative Costs

[X] Assessment of Individual [ ] Mental Health Treatment

(04) Description of Expenses

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Total
The claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 6. Direct service cost details have been completed on HDS-4 and is based on the cost report method.							
Totals							
(05) Total Direct Costs			[From HDS-4 line (05)]				2,824,466
Indirect Costs							
(06) Indirect Cost Rate	*See attached Auditor-Controller approved Plan Year 2005/2006 ICRP and FY 2005/2006 Cost Report Actuals (Attachment 8 & 9).*						12%
(07) Total Indirect Costs	[Line (06) x line (04)(d)] or [Line (06) x {line [(04)(d) + line (04)(e)]}						342,613

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Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS COMPONENT/ACTIVITY COST DETAIL	FORM HDS-6

(01) Claimant: Los Angeles County

(02) Fiscal Year: 2005/2006

(03) Reimbursable Component: Administrative Costs

[ ] Assessment of Individual [X] Mental Health Treatment

(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) Contract Services	(h) Total
Contract Provider's claim is based on the Year End Cost Report submitted to the Department. The DMH Directly Operated claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 6. Direct service cost details have been completed on HDS-4 and is based on the cost report method.							
Totals							
(05) Total Direct Costs				[From HDS-4 line (05)]			24,382,255
Indirect Costs							
(06) Indirect Cost Rate	*See attached Auditor-Controller approved Plan Year 2005/2006 ICRP and FY 2005/2006 Cost Report Actuals (Attachment 8 & 9).*						9%
(07) Total Indirect Costs				[Line (06) x line (04)(d)] or [Line (06) x {line [(04)(d) + line (04)(e)]}			2,138,697

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COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB 90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
FOOTNOTE TO FORM HDS-6's

Reimbursement Component: Administrative Costs

Mental Health Treatment :

$24,382,255 on Form HDS-6 line (05) includes the following components:

	A Total Direct Cost			B Total Indirect Cost
DMH Directly Operated	$ 6,514,020 [a]	@ an indirect rate of	12.1302%	$ 790,164
Private contract providers	17,868,235 [b]	@ an indirect rate of	7.5471%	1,348,534
	$ 24,382,255			$ 2,138,697

= (B / A) 8.7715% is the average indirect rate for Mental Health Treatment rounded to 9% on line (06).

[a] $ 6,514,020 is the total of the entries with legal entity number 00019 from column (f) of form HDS-4.
[b] $ 17,868,235 is the total of the entries with legal entity numbers other than 00019 from column (f) of form HDS-4.

Assessment of Individual:

$2,824,466 on Form HDS-6 line (05) pertains to DMH Directly Operated clinics' cost only and therefore is applied an indirect rate of 12.1302%, which is rounded to 12% on line (06).

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Attachment 4

Supplemental Cost Report Data For Special Education Program
(FY 2005-06 Cost Report Form MH1912)

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB 90 Chapter 1747 - SERVICES TO HANDICAPPED STUDENTS COST SUMMARY
FY 2005-2006

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

The following procedure has been followed to assure all appropriate revenue offsets have been applied. Total eligible cost of $29,688,031 was identified and all applicable revenues have been offset to identify the remaining balance as the eligible SB 90 Chapter 1747 reimbursement.

Gross SB90 Chapter 1747 Reimbursable Program Cost (Includes Administration Cost)	$ 29,688,031	MH1912 - column R
State General Fund From Early and Periodic Screening, Diagnosis and Testing (EPSDT) (Attachment 7b)	(4,245,722)	
Federal Financial Participation (FFP) (Attachment 7a)	(6,639,798)	MH1912 - column J (excluding share of admin cost)
FFP Refund and Adjustment for State Maximum Allowance (SMA) (Attachment 7a)	(136,084)	Included in Form HDS - 3, Lines 05 and 12
FFP share of admin cost *(Attachment 7a)*	(599,808)	Included in Form HDS - 3, Lines 07 and 13
EPSDT share of Admin Cost *(Attachment 7b)*	(385,443)	Included in Form HDS - 3, Lines 07 and 13
FY 2004-2005 adjustment to reflect final FFP Payments (Attachment 7c)	1,649,134	Included in Form HDS - 3, Line 12
FY 2004-2005 adjustment to reflect final EPSDT State General Fund Payments Received (Attachment 7c)	743,598	Included in Form HDS - 3, Line 13
Third Party Revenues & share of admin cost *(Attachment 7d)*	(1,207)	Included in Form HDS - 3, Line 13
Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7e)*	(636,946)	Included in Form HDS - 3, Line 07
Federal Individuals with Disabilities Education Act (IDEA) funds *(Attachment 7f)*	(10,585,827)	Included in Form HDS - 3, Lines 07 and 13
Net Reimbursable SB-90 Cost	$ 8,849,926	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1912 (07/06)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2005-2006

06 - MH1912

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2005-2006	1/10/2007
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K				O	P	Q	R
				Units of Service				Medi-Cal Co[sts]						[N]on-Medi-Cal Costs			
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Reimburse Rate / Cost per Unit	Total	FFP	County EPS[DT] Baseline				[Cou]nty [Matchin]g Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
COUNTY OF LOS ANGELES	00019	15	04	397,500	495,693	893,193	$ 2.03	$ 806,754	$ 392,289	$ 59,73						$ 1,006,044	$ 1,812,798
COUNTY OF LOS ANGELES	00019	60	60		9,476	9,476	$ 108.78	$	$	$			[illegible]	$		$ 1,011,668	$ 1,011,668
COUNTY OF LOS ANGELES	00019	10	85	3		3	$ 212.28	$ 637	$ 293	$ 41	13	$ 290	$	$		$	$ 637
COUNTY OF LOS ANGELES	00019	15	10	42,109	63,964	106,073	$ 2.60	$ 109,475	$ 53,329	$ 7,704	$ 2,470	$ 45,972	$ 168,294	$		$ 188,294	$ 275,769
COUNTY OF LOS ANGELES	00019	15	34	2,911	3,723	6,634	$ 2.62	$ 7,634	$ 3,668	$ 507	$ 163	$ 3,296	$ 9,764	$		$ 9,764	$ 17,398
COUNTY OF LOS ANGELES	00019	15	42	971,382	1,232,156	2,203,538	$ 2.60	$ 2,525,405	$ 1,232,818	$ 180,851	$ 57,991	$ 1,053,947	$ 3,203,367	$		$ 3,203,367	$ 5,728,772
COUNTY OF LOS ANGELES	00019	15	52	10,884	7,005	17,889	$ 2.60	$ 27,776	$ 13,458	$ 1,881	$ 597	$ 11,859	$ 18,212	$		$ 18,212	$ 45,988
COUNTY OF LOS ANGELES	00019	15	62	43,520	44,388	87,908	$ 5.07	$ 220,534	$ 101,758	$ 14,486	$ 4,645	$ 99,645	$ 224,922	$		$ 224,922	$ 445,456
Amanecer Community Counseling Service	00180	15	04	2,781	3,904	6,685	$ 1.53	$ 4,247	$ 2,124	$ 1,033	$ 331	$ 759	$ 5,962	$ 1,941		$ 4,021	$ 10,209
Amanecer Community Counseling Service	00180	15	10	2,017	1,155	3,172	$ 1.98	$ 3,949	$ 1,975	$ 661	$ 308	$ 705	$ 2,261	$ 736		$ 1,525	$ 6,210
Amanecer Community Counseling Service	00180	15	34		570	570	$ 1.98	$	$	$	$	$	$ 1,116	$ 363		$ 753	$ 1,116
Amanecer Community Counseling Service	00180	15	42	4,622	9,626	14,248	$ 1.98	$ 9,049	$ 4,525	$ 2,202	$ 706	$ 1,616	$ 18,847	$ 6,137		$ 12,710	$ 27,896
Amanecer Community Counseling Service	00180	15	52	544	4,466	5,010	$ 1.98	$ 1,065	$ 533	$ 259	$ 83	$ 190	$ 8,744	$ 2,847		$ 5,897	$ 9,809
Amanecer Community Counseling Service	00180	15	62	705	785	1,490	$ 3.84	$ 2,587	$ 1,284	$ 825	$ 200	$ 458	$ 2,859	$ 931		$ 1,928	$ 5,426
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	04	71		71	$ 1.62	$ 115	$ 57	$ 10	$ 3	$ 44	$	$		$	$ 115
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	10	643		643	$ 2.13	$ 1,369	$ 684	$ 119	$ 38	$ 627	$	$		$	$ 1,369
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	42	2,144	2	2,146	$ 2.13	$ 4,584	$ 2,282	$ 454	$ 146	$ 1,682	$ 4	$ 4		$ (0)	$ 4,588
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	82	602		602	$ 3.95	$ 2,384	$ 1,182	$ 433	$ 139	$ 611	$	$		$	$ 2,384
Cedars-Sinai Medical Center	00178	15	04	6,325	4,490	10,815	$ 1.95	$ 12,334	$ 6,187	$ 1,323	$ 424	$ 4,420	$ 8,756	$ 2,851		$ 5,905	$ 21,090
Cedars-Sinai Medical Center	00178	15	10	4,495	8,215	12,710	$ 2.52	$ 11,327	$ 5,684	$ 1,147	$ 388	$ 4,149	$ 20,702	$ 6,741		$ 13,961	$ 32,029
Cedars-Sinai Medical Center	00178	15	34	510	135	645	$ 2.52	$ 1,285	$ 643	$ 132	$ 42	$ 469	$ 340	$ 111		$ 229	$ 1,625
Cedars-Sinai Medical Center	00178	15	42	33,951	36,290	70,241	$ 2.52	$ 85,557	$ 42,778	$ 9,203	$ 2,951	$ 30,625	$ 91,451	$ 29,780		$ 61,671	$ 177,008
Cedars-Sinai Medical Center	00178	15	52	1,320	1,290	2,610	$ 2.52	$ 3,326	$ 1,663	$ 317	$ 102	$ 1,244	$ 3,251	$ 1,059		$ 2,192	$ 6,577
Cedars-Sinai Medical Center	00178	15	62	5,160	5,669	10,829	$ 4.65	$ 23,994	$ 11,997	$ 2,598	$ 835	$ 8,566	$ 26,361	$ 8,584		$ 17,777	$ 50,355
Child & Family Center	00210	15	03	18,333	41,088	59,421	$ 1.77	$ 32,449	$ 16,225	$ 2,243	$ 719	$ 13,262	$ 72,726	$ 23,683		$ 49,043	$ 105,175
Child & Family Center	00210	15	12	24,071	65,277	89,348	$ 2.24	$ 53,919	$ 26,960	$ 3,728	$ 1,195	$ 22,037	$ 146,220	$ 47,615		$ 98,605	$ 200,139
Child & Family Center	00210	15	33		655	655	$ 2.24	$	$	$	$	$	$ 1,467	$ 478		$ 989	$ 1,467
Child & Family Center	00210	15	41	107,650	310,900	418,550	$ 2.24	$ 241,138	$ 120,568	$ 16,670	$ 5,345	$ 98,552	$ 696,416	$ 226,782		$ 469,634	$ 937,552
Child & Family Center	00210	15	54	11,346	34,907	46,253	$ 2.24	$ 25,415	$ 12,708	$ 1,757	$ 563	$ 10,387	$ 78,192	$ 25,462		$ 52,730	$ 103,607
Child & Family Center	00210	15	81	11,940	25,284	37,224	$ 3.84	$ 45,850	$ 22,925	$ 3,170	$ 1,016	$ 18,739	$ 97,091	$ 31,617		$ 65,474	$ 142,941
Child & Family Guidance Center	00207	15	04	18,918	2,196	21,114	$ 1.90	$ 36,006	$ 18,563	$ 3,221	$ 1,033	$ 13,189	$ 4,184	$ 1,362		$ 2,822	$ 40,190
Child & Family Guidance Center	00207	15	10	39,507	27,502	67,009	$ 2.46	$ 97,117	$ 49,676	$ 8,173	$ 2,621	$ 36,648	$ 67,606	$ 22,015		$ 45,591	$ 164,723
Child & Family Guidance Center	00207	15	34	2,333	1,098	3,431	$ 2.46	$ 5,737	$ 2,868	$ 397	$ 127	$ 2,345	$ 2,700	$ 879		$ 1,821	$ 8,437
Child & Family Guidance Center	00207	15	42	631,097	160,088	791,185	$ 2.46	$ 1,550,741	$ 804,221	$ 202,498	$ 84,932	$ 479,090	$ 393,322	$ 128,082		$ 265,240	$ 1,944,063
Child & Family Guidance Center	00207	15	52	17,717	9,495	27,212	$ 2.46	$ 43,538	$ 22,881	$ 4,482	$ 1,431	$ 14,764	$ 23,333	$ 7,598		$ 15,735	$ 66,871
Child & Family Guidance Center	00207	15	62	80,412	32,617	93,029	$ 4.54	$ 274,454	$ 141,895	$ 25,070	$ 8,039	$ 99,450	$ 148,181	$ 48,254		$ 99,927	$ 422,635
Children's Bureau	00688	15	04	22		22	$ 1.63	$ 36	$ 18	$ 3	$ 1	$ 14	$	$		$	$ 36
Children's Bureau	00688	15	10	168		168	$ 2.13	$ 358	$ 179	$ 26	$ 8	$ 145	$	$		$	$ 358
Children's Bureau	00688	15	42	1,282		1,282	$ 2.13	$ 2,731	$ 1,365	$ 196	$ 63	$ 1,107	$	$		$	$ 2,731
Children's Bureau	00688	15	62	130		130	$ 2.90	$ 377	$ 188	$ 27	$ 9	$ 153	$	$		$	$ 377
Children's Hospital Los Angeles	00179	15	04	2,888	2,970	5,858	$ 1.95	$ 5,628	$ 2,814	$ 389	$ 125	$ 2,300	$ 5,792	$ 1,886		$ 3,906	$ 11,420
Children's Hospital Los Angeles	00179	15	10	1,844	5,580	7,424	$ 2.52	$ 4,647	$ 2,323	$ 321	$ 103	$ 1,899	$ 14,062	$ 4,579		$ 9,483	$ 18,709
Children's Hospital Los Angeles	00179	15	34	1,320	130	1,450	$ 2.52	$ 3,326	$ 1,663	$ 230	$ 74	$ 1,359	$ 328	$ 107		$ 221	$ 3,654
Children's Hospital Los Angeles	00179	15	42	13,224	22,009	35,233	$ 2.52	$ 33,324	$ 16,662	$ 2,304	$ 739	$ 13,619	$ 55,463	$ 18,061		$ 37,402	$ 88,787
Children's Hospital Los Angeles	00179	15	52	648	534	1,182	$ 2.52	$ 1,633	$ 816	$ 113	$ 36	$ 667	$ 1,346	$ 438		$ 908	$ 2,979
Children's Hospital Los Angeles	00179	15	62	6,757	4,624	11,381	$ 4.65	$ 31,420	$ 15,710	$ 2,172	$ 697	$ 12,841	$ 21,502	$ 7,002		$ 14,500	$ 52,922
Children's Institute, Inc.	00591	15	04	16		16	$ 1.95	$ 31	$ 16	$ 3	$ 1	$ 11	$	$		$	$ 31
Children's Institute, Inc.	00591	15	10	331		331	$ 2.52	$ 834	$ 417	$ 84	$ 27	$ 306	$	$		$	$ 834
Children's Institute, Inc.	00591	15	34	194		194	$ 2.52	$ 489	$ 244	$ 49	$ 16	$ 179	$	$		$	$ 489
Children's Institute, Inc.	00591	15	42	1,461		1,461	$ 2.52	$ 3,682	$ 1,841	$ 371	$ 119	$ 1,351	$	$		$	$ 3,682
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	04	710	365	1,075	$ 1.44	$ 1,022	$ 511	$ 54	$ 17	$ 440	$ 526	$ 171		$ 355	$ 1,548
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	10	6,505	20,975	27,480	$ 1.66	$ 12,103	$ 6,052	$ 935	$ 300	$ 4,816	$ 39,026	$ 12,709		$ 26,317	$ 51,129
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	42	28,045	72,913	100,958	$ 1.86	$ 52,181	$ 26,090	$ 5,142	$ 1,649	$ 19,300	$ 135,662	$ 44,177		$ 91,485	$ 187,843
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	62	1,555	5,075	6,630	$ 3.44	$ 5,350	$ 2,675	$ 1,300	$ 417	$ 958	$ 17,461	$ 5,686		$ 11,775	$ 22,811
the Devereux Foundation	00472	10	98	225		225	$ 116.10	$ 26,123	$ 13,061	$ 1,806	$ 579	$ 10,677	$	$		$	$ 26,123
the Devereux Foundation	00472	15	58	9,411		9,411	$ 1.83	$ 17,184	$ 8,592	$ 1,188	$ 381	$ 7,023	$	$		$	$ 17,184
the Devereux Foundation	00472	15	82	541		541	$ 2.63	$ 1,421	$ 710	$ 98	$ 31	$ 581	$	$		$	$ 1,421
Didi Hirsch Psychiatric Service	00183	15	04	1,076	2,089	3,165	$ 1.87	$ 2,013	$ 1,137	$ 347	$ 111	$ 417	$ 3,908	$ 1,273		$ 2,635	$ 5,921
Didi Hirsch Psychiatric Service	00183	15	10	1,069	11,694	12,763	$ 2.46	$ 2,827	$ 1,456	$ 430	$ 138	$ 602	$ 28,734	$ 9,357		$ 19,377	$ 31,361

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MH1912-cost report

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1912 (07/06)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2005-2006

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2005-2006	1/10/2007
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Reimburse Rate / Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
Didi Hirsch Psychiatric Service	00183	15	34		2,952	2,952	$ 2.46	$	$	$	$	$	$ 7,254	$ 2,382		$ 4,892	$ 7,254
Didi Hirsch Psychiatric Service	00183	15	42	9,651	85,539	95,190	$ 2.46	$ 23,714	$ 13,008	$ 3,823	$ 1,226	$ 5,657	$ 210,184	$ 68,445		$ 141,739	$ 233,898
Didi Hirsch Psychiatric Service	00183	15	52	158	627	785	$ 2.46	$ 388	$ 199	$ 47	$ 15	$ 127	$ 1,541	$ 502		$ 1,039	$ 1,929
Didi Hirsch Psychiatric Service	00183	15	62	842	7,027	7,869	$ 4.49	$ 3,777	$ 2,033	$ 641	$ 205	$ 897	$ 31,525	$ 10,268		$ 21,259	$ 35,302
Dubnoff Center for Child Dev.	00184	15	04	888	385	1,233	$ 1.91	$ 1,862	$ 831	$ 115	$ 37	$ 879	$ 689	$ 228		$ 471	$ 2,381
Dubnoff Center for Child Dev.	00184	15	10	377	1,533	1,910	$ 2.46	$ 926	$ 483	$ 64	$ 21	$ 379	$ 3,764	$ 1,226		$ 2,538	$ 4,690
Dubnoff Center for Child Dev.	00184	15	42	31,040	70,844	101,884	$ 2.48	$ 77,007	$ 38,504	$ 5,324	$ 1,707	$ 31,473	$ 175,757	$ 57,234		$ 118,523	$ 252,764
Dubnoff Center for Child Dev.	00184	15	52	1,125	3,961	5,086	$ 2.44	$ 2,748	$ 1,374	$ 190	$ 81	$ 1,123	$ 9,675	$ 3,151		$ 6,524	$ 12,423
Dubnoff Center for Child Dev	00184	15	62	6,784	11,700	18,484	$ 4.58	$ 31,038	$ 15,560	$ 2,200	$ 705	$ 12,573	$ 53,530	$ 17,431		$ 36,099	$ 84,568
D'Veal Family and Youth Services	00778	10	92	4		4	$ 69.12	$ 278	$ 138	$ 14	$ 5	$ 119	$	$		$	$ 278
D'Veal Family and Youth Services	00778	15	10	31		31	$ 2.14	$ 66	$ 33	$ 7	$ 2	$ 23	$	$		$	$ 66
D'Veal Family and Youth Services	00778	15	42	661		661	$ 2.14	$ 1,417	$ 709	$ 153	$ 49	$ 506	$	$		$	$ 1,417
Enki Health and Research	00188	10	85	146		146	$ 132.00	$ 19,272	$ 9,528	$ 1,601	$ 513	$ 7,630	$	$		$	$ 19,272
Enki Health and Research	00188	15	04	16,897	1,297	18,194	$ 1.18	$ 19,938	$ 9,910	$ 1,689	$ 542	$ 7,797	$ 1,530	$ 498		$ 1,032	$ 21,468
Enlu Health and Research	00188	15	10	24,501	1,787	26,288	$ 1.85	$ 47,777	$ 23,825	$ 3,990	$ 1,279	$ 18,683	$ 3,485	$ 1,135		$ 2,350	$ 51,262
Bnki Health and Research	00188	15	42	143,298	26,235	169,533	$ 1.85	$ 279,431	$ 138,845	$ 23,897	$ 7,695	$ 108,895	$ 51,158	$ 16,659		$ 34,499	$ 330,589
Enki Health and Research	00188	15	52	9,598	2,778	12,376	$ 1.95	$ 18,716	$ 9,253	$ 1,478	$ 474	$ 7,511	$ 5,417	$ 1,764		$ 3,653	$ 24,133
Enki Health and Research	00188	15	62	16,619	4,103	22,722	$ 3.85	$ 67,959	$ 33,705	$ 5,945	$ 1,906	$ 26,402	$ 14,976	$ 4,877		$ 10,099	$ 82,935
Foothill Family Service	00724	15	04	208	296	504	$ 1.95	$ 402	$ 201	$ 28	$ 9	$ 164	$ 581	$ 189		$ 392	$ 983
Foothill Family Service	00724	15	10	3,949	2,742	6,691	$ 2.52	$ 9,951	$ 4,976	$ 688	$ 221	$ 4,067	$ 6,910	$ 2,250		$ 4,660	$ 16,861
Foothill Family Service	00724	15	42	22,148	28,765	50,911	$ 2.52	$ 55,808	$ 27,904	$ 3,858	$ 1,237	$ 22,809	$ 72,488	$ 23,805		$ 48,683	$ 128,296
Foothill Family Service	00724	15	52	967	157	1,124	$ 2.52	$ 2,437	$ 1,218	$ 168	$ 54	$ 996	$ 398	$ 129		$ 267	$ 2,833
Foothill Family Service	00724	15	62	2,509	2,806	5,315	$ 4.86	$ 11,892	$ 5,846	$ 808	$ 259	$ 4,779	$ 13,076	$ 4,258		$ 8,818	$ 24,768
The Guidance Cneter	00191	15	04	1,959	2,616	4,575	$ 1.78	$ 3,493	$ 1,747	$ 409	$ 131	$ 1,206	$ 4,665	$ 1,519		$ 3,146	$ 8,158
The Guidance Cneter	00191	15	10	3,255	28,682	31,937	$ 2.15	$ 6,987	$ 3,494	$ 1,038	$ 333	$ 2,123	$ 61,568	$ 20,049		$ 41,519	$ 68,555
The Guidance Cneter	00191	15	34	630		630	$ 2.15	$ 1,352	$ 676	$ 205	$ 66	$ 405	$	$		$	$ 1,352
The Guidance Cneter	00191	15	42	13,458	90,038	103,496	$ 2.15	$ 28,889	$ 14,444	$ 4,602	$ 1,476	$ 8,367	$ 193,273	$ 62,938		$ 130,335	$ 222,162
The Guidance Cneter	00191	15	52	5,332	20,320	25,652	$ 2.15	$ 11,448	$ 5,723	$ 1,379	$ 442	$ 3,902	$ 43,618	$ 14,204		$ 29,414	$ 55,064
The Guidance Cneter	00191	15	62	1,385	7,412	8,797	$ 3.63	$ 5,031	$ 2,516	$ 743	$ 238	$ 1,534	$ 26,925	$ 8,768		$ 18,157	$ 31,956
Hamburger Homes dba Aviva	00174	10	98	144		144	$ 104.48	$ 15,045	$ 7,523	$ 289	$ 86	$ 7,167	$	$		$	$ 15,045
Hamburger Homes dba Aviva	00174	15	04	875		875	$ 1.61	$ 1,406	$ 703	$ 25	$ 8	$ 671	$	$		$	$ 1,406
Hamburger Homes dba Aviva	00174	15	10	2,005	45	2,050	$ 2.08	$ 4,163	$ 2,099	$ 103	$ 33	$ 1,929	$ 93	$ 93		$ (0)	$ 4,256
Hamburger Homes dba Aviva	00174	15	42	13,845	1,450	15,295	$ 2.08	$ 28,748	$ 14,609	$ 901	$ 289	$ 12,948	$ 3,011	$ 3,011		$ 0	$ 31,759
Hamburger Homes dba Aviva	00174	15	52	1,755		1,755	$ 2.08	$ 3,644	$ 1,822	$ 65	$ 21	$ 1,736	$	$		$	$ 3,644
Hamburger Homes dba Aviva	00174	15	58	3,245		3,245	$ 2.08	$ 6,738	$ 3,369	$ 120	$ 39	$ 3,210	$	$		$	$ 6,738
Hamburger Homes dba Aviva	00174	15	62	1,522		1,522	$ 3.84	$ 5,844	$ 2,959	$ 167	$ 54	$ 2,664	$	$		$	$ 5,844
Hathaway-Sycamores Child & Family Services	00192	10	98	27	1,354	1,381	$ 105.42	$ 2,846	$ 1,423	$ 362	$ 116	$ 945	$ 142,735	$ 46,481		$ 96,254	$ 145,581
Hathaway-Sycamores Child & Family Services	00192	15	04	1,680	9,177	10,857	$ 1.62	$ 2,724	$ 1,362	$ 314	$ 101	$ 947	$ 14,877	$ 4,845		$ 10,032	$ 17,601
Hathaway-Sycamores Child & Family Services	00192	15	10	3,949	39,338	43,287	$ 2.10	$ 8,273	$ 4,137	$ 847	$ 272	$ 3,018	$ 82,415	$ 26,838		$ 55,577	$ 90,688
Hathaway-Sycamores Child & Family Services	00192	15	34		368	368	$ 2.10	$	$	$	$	$	$ 771	$ 251		$ 520	$ 771
Hathaway-Sycamores Child & Family Services	00192	15	42	12,300	181,911	194,211	$ 2.10	$ 25,769	$ 12,885	$ 2,817	$ 903	$ 9,164	$ 381,112	$ 124,106		$ 257,006	$ 406,881
Hathaway-Sycamores Child & Family Services	00192	15	52	1,289	49,355	50,644	$ 2.10	$ 2,701	$ 1,350	$ 200	$ 64	$ 1,087	$ 103,401	$ 33,672		$ 69,729	$ 106,102
Hathaway-Sycamores Child & Family Services	00192	15	58	2,063		2,063	$ 2.10	$ 4,322	$ 2,161	$ 294	$ 94	$ 1,773	$	$		$	$ 4,322
Hathaway-Sycamores Child & Family Services	00192	15	62	3,199	44,016	47,215	$ 3.87	$ 12,393	$ 6,197	$ 1,422	$ 456	$ 4,319	$ 170,526	$ 55,530		$ 114,996	$ 182,919
The Help Group Child and Family Center	00198	15	04	4,216	275	4,491	$ 1.88	$ 7,926	$ 3,963	$ 603	$ 193	$ 3,168	$ 517	$ 168		$ 349	$ 8,443
The Help Group Child and Family Center	00198	15	10	30,644	57,393	88,037	$ 2.45	$ 75,078	$ 37,539	$ 5,714	$ 1,832	$ 29,993	$ 140,813	$ 45,789		$ 94,824	$ 215,891
The Help Group Child and Family Center	00198	15	34	145	62	207	$ 2.45	$ 355	$ 178	$ 27	$ 9	$ 142	$ 152	$ 49		$ 103	$ 507
The Help Group Child and Family Center	00198	15	42	222,324	433,422	655,746	$ 2.45	$ 544,894	$ 272,347	$ 41,454	$ 13,292	$ 217,801	$ 1,061,884	$ 345,793		$ 716,091	$ 1,606,578
The Help Group Child and Family Center	00198	15	52	201	6,416	6,617	$ 2.45	$ 492	$ 248	$ 37	$ 12	$ 196	$ 15,719	$ 5,119		$ 10,600	$ 16,211
The Help Group Child and Family Center	00198	15	58	12,350	2,871	15,221	$ 2.45	$ 30,258	$ 15,129	$ 2,303	$ 738	$ 12,088	$ 7,034	$ 2,291		$ 4,743	$ 37,292
The Help Group Child and Family Center	00198	15	62	16,371	30,405	46,776	$ 4.54	$ 74,324	$ 37,162	$ 5,656	$ 1,814	$ 29,692	$ 138,039	$ 44,951		$ 93,088	$ 212,363
Hillsides	00321	15	10		362	362	$ 1.81	$	$	$	$	$	$ 655	$ 213		$ 442	$ 655
Hillsides	00321	15	42		3,193	3,193	$ 1.81	$	$	$	$	$	$ 5,779	$ 1,882		$ 3,897	$ 5,779
Hillsides	00321	15	52	245		245	$ 1.81	$ 443	$ 218	$ 32	$ 10	$ 183	$	$		$	$ 443
Hillsides	00321	15	58	462		462	$ 1.81	$ 836	$ 411	$ 60	$ 19	$ 346	$	$		$	$ 836
The Almansor Center	00171	15	04	496	2,689	3,185	$ 1.52	$ 756	$ 378	$ 95	$ 30	$ 253	$ 4,069	$ 1,325		$ 2,744	$ 4,825
The Almansor Center	00171	15	10	203	2,550	2,753	$ 1.97	$ 400	$ 200	$ 85	$ 27	$ 88	$ 5,024	$ 1,636		$ 3,388	$ 5,424
The Almansor Center	00171	15	42	3,668	52,292	55,960	$ 1.97	$ 7,227	$ 3,614	$ 865	$ 277	$ 2,471	$ 103,036	$ 33,553		$ 69,483	$ 110,263
The Almansor Center	00171	15	52	2,303	2,098	4,401	$ 1.97	$ 4,538	$ 2,269	$ 636	$ 205	$ 1,428	$ 4,134	$ 1,346		$ 2,788	$ 8,672
The Almansor Center	00171	15	62	990	2,840	3,830	$ 3.84	$ 3,607	$ 1,804	$ 449	$ 144	$ 1,210	$ 10,348	$ 3,370		$ 6,978	$ 13,955
Intercommunity Child Guidance Center	00195	15	04	3,262	5,765	9,027	$ 1.57	$ 5,128	$ 2,564	$ 898	$ 288	$ 1,378	$ 9,063	$ 2,951		$ 6,112	$ 14,191
Intercommunity Child Guidance Center	00195	15	10	5,433	12,038	17,471	$ 2.03	$ 11,037	$ 5,519	$ 1,088	$ 349	$ 4,082	$ 24,456	$ 7,964		$ 16,492	$ 35,493
Intercommunity Child Guidance Center	00195	15	34	240	345	585	$ 2.03	$ 488	$ 244	$ 37	$ 12	$ 195	$ 701	$ 228		$ 473	$ 1,189

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1912 (07/06)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2005-2006

1) COUNTY NAME	2) FISCAL YEAR	3) DATE COMPLETED
Los Angeles	2005-2006	1/10/2007
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER	6) ALLOCATION AMOUNT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs				
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Reimburse Rate / Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs
Intercommunity Child Guidance Center	00195	15	42	41,482	81,749	123,231	$ 2.03	$ 84,273	$ 42,137	$ 10,349	$ 3,319	$ 28,469	$ 166,078	$ 54,082		$ 111,996	$ 250,351
Intercommunity Child Guidance Center	00195	15	52	10,156	27,023	37,179	$ 2.03	$ 20,633	$ 10,316	$ 7,351	$ 2,357	$ 609	$ 54,899	$ 17,877		$ 37,022	$ 75,532
Intercommunity Child Guidance Center	00195	15	62	6,947	10,398	17,345	$ 3.77	$ 26,210	$ 13,105	$ 3,580	$ 1,148	$ 8,377	$ 39,231	$ 12,775		$ 26,456	$ 65,441
Los Angeles Child Guidance Clinic	00199	10	82	163	3	166	$ 134.30	$ 21,891	$ 10,945	$ 1,542	$ 495	$ 8,909	$ 403	$ 131		$ 272	$ 22,294
Los Angeles Child Guidance Clinic	00199	15	04	32,549	6,051	38,600	$ 1.88	$ 61,078	$ 30,539	$ 9,233	$ 2,961	$ 18,345	$ 11,355	$ 3,698		$ 7,657	$ 72,433
Los Angeles Child Guidance Clinic	00199	15	10	14,544	3,667	18,211	$ 2.42	$ 35,269	$ 17,635	$ 3,870	$ 1,241	$ 12,523	$ 8,892	$ 2,896		$ 5,996	$ 44,161
Los Angeles Child Guidance Clinic	00199	15	34	550		550	$ 2.42	$ 1,334	$ 667	$ 127	$ 41	$ 500	$	$		$	$ 1,334
Los Angeles Child Guidance Clinic	00199	15	42	192,473	27,763	220,236	$ 2.42	$ 466,746	$ 233,373	$ 46,814	$ 14,947	$ 171,611	$ 67,325	$ 21,924		$ 45,401	$ 534,071
Los Angeles Child Guidance Clinic	00199	15	52	18,256	4,238	22,494	$ 2.42	$ 44,271	$ 22,135	$ 4,176	$ 1,339	$ 16,621	$ 10,277	$ 3,347		$ 6,930	$ 54,548
Los Angeles Child Guidance Clinic	00199	15	62	19,963	3,142	23,105	$ 4.48	$ 89,520	$ 44,760	$ 10,738	$ 3,443	$ 30,579	$ 14,090	$ 4,588		$ 9,502	$ 103,610
Pacific Clinics	00203	10	89	1,348	367	1,713	$ 138.65	$ 186,898	$ 98,365	$ 16,724	$ 5,363	$ 66,447	$ 50,960	$ 16,595		$ 34,365	$ 237,858
Pacific Clinics	00203	15	03	41,774	21,857	63,631	$ 1.38	$ 57,833	$ 29,100	$ 3,277	$ 1,051	$ 24,404	$ 30,260	$ 9,854		$ 20,406	$ 88,093
Pacific Clinics	00203	15	12	45,781	21,583	67,364	$ 1.79	$ 81,908	$ 41,088	$ 4,460	$ 1,430	$ 34,931	$ 38,614	$ 12,574		$ 26,040	$ 120,522
Pacific Clinics	00203	15	33		60	60	$ 1.78	$	$	$	$	$	$ 107	$ 35		$ 72	$ 107
Pacific Clinics	00203	15	41	568,876	219,765	788,641	$ 1.79	$ 1,017,781	$ 511,206	$ 56,371	$ 18,078	$ 432,127	$ 393,184	$ 128,037		$ 265,147	$ 1,410,965
Pacific Clinics	00203	15	54	35,443	17,190	52,633	$ 1.79	$ 63,411	$ 32,005	$ 3,732	$ 1,197	$ 26,477	$ 30,755	$ 10,015		$ 20,740	$ 94,166
Pacific Clinics	00203	15	61	40,222	19,800	60,022	$ 3.31	$ 133,072	$ 67,488	$ 8,292	$ 2,859	$ 54,433	$ 65,507	$ 21,332		$ 44,175	$ 198,579
Pasadena Childrens Training Society	00204	15	04		2,738	2,738	$ 1.78	$	$	$	$	$	$ 4,873	$ 1,587		$ 3,286	$ 4,873
Pasadena Childrens Training Society	00204	15	10		2,877	2,877	$ 2.30	$	$	$	$	$	$ 6,622	$ 2,156		$ 4,466	$ 6,622
Pasadena Childrens Training Society	00204	15	34		277	277	$ 2.30	$	$	$	$	$	$ 638	$ 208		$ 430	$ 638
Pasadena Childrens Training Society	00204	15	42	534	25,711	26,245	$ 2.30	$ 1,229	$ 615	$	$	$ 614	$ 59,179	$ 19,271		$ 39,908	$ 60,408
Pasadena Childrens Training Society	00204	15	52	489	27,788	28,277	$ 2.30	$ 1,126	$ 563	$	$	$ 563	$ 63,959	$ 20,828		$ 43,131	$ 65,085
Pasadena Childrens Training Society	00204	15	62	158	5,963	6,121	$ 4.26	$ 672	$ 336	$	$	$ 336	$ 25,380	$ 8,265		$ 17,115	$ 26,052
Penny Lane Centers	00201	15	04	36	34	70	$ 1.55	$ 56	$ 28	$ 21	$ 7	$ 0	$ 53	$ 17		$ 36	$ 109
Penny Lane Centers	00201	15	10	605	4,156	4,761	$ 2.13	$ 1,289	$ 644	$ 455	$ 148	$ 43	$ 8,852	$ 2,883		$ 5,969	$ 10,141
Penny Lane Centers	00201	15	34	575		575	$ 2.13	$ 1,225	$ 612	$ 464	$ 149	$ 0	$	$		$	$ 1,225
Penny Lane Centers	00201	15	42	8,754	18,190	26,944	$ 2.13	$ 18,646	$ 9,323	$ 6,373	$ 2,044	$ 906	$ 38,745	$ 12,617		$ 26,128	$ 57,391
Penny Lane Centers	00201	15	52		1,181	1,181	$ 2.13	$	$	$	$	$	$ 2,516	$ 819		$ 1,697	$ 2,516
Penny Lane Centers	00201	15	58	1,051		1,051	$ 2.13	$ 2,239	$ 1,119	$ 160	$ 51	$ 908	$	$		$	$ 2,239
Penny Lane Centers	00201	15	62	1,285	1,270	2,555	$ 4.31	$ 5,538	$ 2,769	$ 1,375	$ 441	$ 953	$ 5,474	$ 1,782		$ 3,692	$ 11,012
Providence Community Services	00801	15	04	40,829	2,456	43,285	$ 1.59	$ 64,911	$ 32,455	$ 16,218	$ 5,200	$ 11,037	$ 3,905	$ 3,905		$ 0	$ 68,816
Providence Community Services	00801	15	40	16,504	610	17,114	$ 2.09	$ 34,438	$ 17,219	$ 4,077	$ 1,307	$ 11,835	$ 1,273	$ 1,273		$ 0	$ 35,711
Providence Community Services	00801	15	62	2,652	544	3,196	$ 3.88	$ 10,233	$ 5,117	$ 906	$ 290	$ 3,920	$ 2,099	$ 2,099		$ (0)	$ 12,332
Providence Community Services	00801	10	85	664	54	718	$ 161.95	$ 107,533	$ 53,766	$ 13,621	$ 4,368	$ 35,778	$ 8,745	$ 8,745		$ (0)	$ 116,278
San Fernando Valley CMHC, Inc.	00208	15	04	2,294	3,517	5,811	$ 1.65	$ 3,774	$ 1,887	$ 924	$ 296	$ 667	$ 5,785	$ 5,785		$ (0)	$ 9,559
San Fernando Valley CMHC, Inc.	00208	15	10	1,885		1,885	$ 2.13	$ 4,020	$ 2,010	$ 311	$ 100	$ 1,600	$	$		$	$ 4,020
San Fernando Valley CMHC, Inc.	00208	15	42	51,703	30,748	82,451	$ 2.13	$ 110,252	$ 55,126	$ 25,510	$ 8,180	$ 21,436	$ 65,568	$ 65,568		$ 0	$ 175,820
San Fernando Valley CMHC, Inc.	00208	15	62	1,085	1,042	2,127	$ 3.94	$ 4,275	$ 2,137	$ 1,274	$ 408	$ 456	$ 4,105	$ 4,105		$ (0)	$ 8,380
San Gabriel Children's Center, Inc	00320	10	85	651		651	$ 195.58	$ 127,323	$ 63,661	$ 12,713	$ 4,077	$ 46,872	$	$		$	$ 127,323
San Gabriel Children's Center, Inc	00320	15	10	755		755	$ 2.52	$ 1,903	$ 951	$ 194	$ 62	$ 695	$	$		$	$ 1,903
San Gabriel Children's Center, Inc	00320	15	42	3,547		3,547	$ 2.52	$ 8,938	$ 4,469	$ 912	$ 293	$ 3,264	$	$		$	$ 8,938
San Gabriel Children's Center, Inc	00320	15	52	18,031		18,031	$ 2.52	$ 45,438	$ 22,719	$ 4,639	$ 1,487	$ 16,593	$	$		$	$ 45,438
San Gabriel Children's Center, Inc	00320	15	62	1,735	80	1,815	$ 4.66	$ 8,085	$ 4,043	$ 808	$ 259	$ 2,975	$ 373	$ 121		$ 252	$ 8,458
SHIELDS for Families, Inc.	00558	15	10		135	135	$ 1.34	$	$	$	$	$	$ 181	$ 181		$ (0)	$ 181
SHIELDS for Families, Inc.	00558	15	42		89	89	$ 1.34	$	$	$	$	$	$ 119	$ 119		$ (0)	$ 119
South Bay Children's Health Center	00213	10	98	31	74	105	$ 126.68	$ 3,927	$ 1,964	$ 391	$ 125	$ 1,447	$ 9,374	$ 3,053		$ 6,321	$ 13,301
South Bay Children's Health Center	00213	15	04	516	43	559	$ 1.95	$ 1,006	$ 503	$ 72	$ 23	$ 408	$ 84	$ 27		$ 57	$ 1,090
South Bay Children's Health Center	00213	15	10	2,075	2,025	4,100	$ 2.52	$ 5,229	$ 2,615	$ 376	$ 121	$ 2,117	$ 5,103	$ 1,662		$ 3,441	$ 10,332
South Bay Children's Health Center	00213	15	42	10,511	18,921	29,432	$ 2.52	$ 26,488	$ 13,244	$ 3,218	$ 1,032	$ 8,995	$ 47,681	$ 14,405		$ 33,276	$ 74,169
South Bay Children's Health Center	00213	15	52		92	92	$ 2.52	$	$	$	$	$	$ 232	$ 75		$ 157	$ 232
South Bay Children's Health Center	00213	15	62	2,052	3,519	5,571	$ 4.65	$ 9,542	$ 4,771	$ 1,124	$ 360	$ 3,287	$ 16,363	$ 5,329		$ 11,034	$ 25,905
Special Service for Groups	00214	15	03	1,398	1,210	2,608	$ 1.89	$ 2,642	$ 1,243	$ 54	$ 17	$ 1,328	$ 2,287	$ 745		$ 1,542	$ 4,929
Special Service for Groups	00214	15	12	1,974	2,053	4,027	$ 2.44	$ 4,817	$ 2,266	$ 1,382	$ 437	$ 752	$ 5,009	$ 1,631		$ 3,378	$ 9,826
Special Service for Groups	00214	15	41	6,980	7,651	14,631	$ 2.44	$ 17,031	$ 8,012	$ 694	$ 222	$ 8,103	$ 18,668	$ 6,079		$ 12,589	$ 35,699
Special Service for Groups	00214	15	54	4,127	3,068	7,195	$ 2.44	$ 10,070	$ 4,737	$ 3,597	$ 1,153	$ 583	$ 7,486	$ 2,438		$ 5,048	$ 17,556
Special Service for Groups	00214	15	58	3,553		3,553	$ 2.44	$ 8,669	$ 4,078	$ 621	$ 199	$ 3,771	$	$		$	$ 8,669
Special Service for Groups	00214	15	61	1,344	214	1,558	$ 4.51	$ 6,061	$ 2,852	$ 1,351	$ 433	$ 1,426	$ 965	$ 314		$ 651	$ 7,026
Saint John's Health Center	00217	15	04	55	680	735	$ 1.95	$ 107	$ 54	$ 7	$ 2	$ 44	$ 1,326	$ 432		$ 894	$ 1,433
Saint John's Health Center	00217	15	10	115	926	1,041	$ 2.52	$ 290	$ 145	$ 20	$ 6	$ 119	$ 2,334	$ 760		$ 1,574	$ 2,624
Saint John's Health Center	00217	15	42	505	4,071	4,576	$ 2.52	$ 1,273	$ 638	$ 88	$ 28	$ 521	$ 10,259	$ 3,341		$ 6,918	$ 11,532
Saint John's Health Center	00217	15	62	841	335	1,176	$ 4.66	$ 3,919	$ 1,960	$ 271	$ 87	$ 1,602	$ 1,561	$ 508		$ 1,053	$ 5,480
Starview	00543	15	04	490		490	$ 1.48	$ 715	$ 350	$ 51	$ 16	$ 297	$	$		$	$ 715
Starview	00543	15	10	879	155	1,034	$ 1.99	$ 1,749	$ 855	$ 125	$ 40	$ 728	$ 308	$ 100		$ 208	$ 2,057

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
SUPPLEMENTAL COST REPORT DATA FOR SPECIAL EDUCATION PROGRAM
MH1912 (07/06)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2005-2006

1) COUNTY NAME	2) FISCAL YEAR			3) DATE COMPLETED																
Los Angeles	2005-2006			1/10/2007																
4) BUDGET PROGRAM CATEGORY	5) BUDGET ITEM NUMBER			6) ALLOCATION AMOUNT																
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R			
				Units of Service				Medi-Cal Costs					Non-Medi-Cal Costs							
7) LEGAL ENTITY NAME:	Legal Entity Number	Mode of Service	Service Function	Medi-Cal	Non-Medi-Cal	Total	Reimburse Rate / Cost per Unit	Total	FFP	County EPSDT Baseline	EPSDT County Match for Growth	EPSDT State General Funds	Total	County Matching Funds	State General Funds	Other Fund Sources	Total SEP Program Costs			
Starview	00543	15	42	2,893	150	3,043	$ 1.99	$ 5,757	$ 2,815	$ 412	$ 132	$ 2,397	$ 299	$ 97		$ 202	$ 8,056			
Starview	00543	15	52	249	85	334	$ 1.99	$ 496	$ 242	$ 35	$ 11	$ 207	$ 169	$ 55		$ 114	$ 865			
Starview	00543	15	62	60		60	$ 3.48	$ 209	$ 102	$ 15	$ 5	$ 87	$	$		$	$ 209			
Stirling Academy, Inc.	00216	15	04	488	6,770	7,259	$ 1.75	$ 854	$ 427	$ 92	$ 29	$ 305	$ 11,826	$ 3,851		$ 7,975	$ 12,980			
Stirling Academy, Inc.	00216	15	10	1,715	29,123	30,838	$ 1.75	$ 2,997	$ 1,499	$ 321	$ 103	$ 1,074	$ 50,897	$ 16,574		$ 34,323	$ 53,894			
Stirling Academy, Inc.	00216	15	42	5,755	122,310	128,065	$ 1.75	$ 10,058	$ 5,029	$ 915	$ 293	$ 3,821	$ 213,771	$ 69,613		$ 144,158	$ 223,829			
Stirling Academy, Inc.	00216	15	52	340	3,253	3,593	$ 1.75	$ 594	$ 297	$ 63	$ 62	$ 42	$ 5,885	$ 1,851		$ 3,834	$ 6,279			
Stirling Academy, Inc.	00216	15	62	97	1,766	1,863	$ 3.83	$ 372	$ 186	$ 81	$ 25	$ 80	$ 6,768	$ 2,204		$ 4,584	$ 7,140			
Harbor View Rehabilitation Center	00206	10	65	109		109	$ 99.35	$ 10,829	$ 5,415	$ 776	$ 249	$ 4,390	$	$		$	$ 10,829			
Harbor View Rehabilitation Center	00206	15	04	245		245	$ 1.08	$ 265	$ 132	$ 19	$ 6	$ 107	$	$		$	$ 265			
Harbor View Rehabilitation Center	00206	15	10	15		15	$ 1.42	$ 21	$ 11	$ 1	$ 0	$ 9	$	$		$	$ 21			
Harbor View Rehabilitation Center	00206	15	42	2,540		2,540	$ 1.42	$ 3,607	$ 1,803	$ 258	$ 83	$ 1,482	$	$		$	$ 3,607			
Harbor View Rehabilitation Center	00206	15	58	180		180	$ 1.42	$ 256	$ 128	$ 18	$ 6	$ 104	$	$		$	$ 256			
VERDUGO MENTAL HEALTH	00221	15	10	2,080	7,850	9,930	$ 2.34	$ 4,862	$ 2,431	$ 466	$ 150	$ 1,815	$ 16,349	$ 5,975		$ 12,374	$ 23,211			
VERDUGO MENTAL HEALTH	00221	15	34	30	410	440	$ 2.34	$ 70	$ 35	$ 4	$ 1	$ 30	$ 658	$ 312		$ 646	$ 1,028			
VERDUGO MENTAL HEALTH	00221	15	42	36,061	82,343	118,404	$ 2.34	$ 84,292	$ 42,146	$ 6,855	$ 2,134	$ 33,357	$ 192,475	$ 62,676		$ 129,797	$ 278,787			
VERDUGO MENTAL HEALTH	00221	15	52	11,945	14,749	26,694	$ 2.34	$ 27,921	$ 13,961	$ 1,853	$ 594	$ 11,514	$ 34,475	$ 11,227		$ 23,248	$ 62,396			
VERDUGO MENTAL HEALTH	00221	15	62	5,300	5,985	11,285	$ 4.33	$ 22,928	$ 11,464	$ 1,525	$ 490	$ 9,448	$ 25,892	$ 8,431		$ 17,461	$ 48,820			
Vista del Mar Child & Family Services	00196	15	04	67,153	28,085	95,238	$ 1.95	$ 130,948	$ 65,474	$ 47,106	$ 15,105	$ 3,264	$ 54,766	$ 17,834		$ 36,932	$ 185,714			
Vista del Mar Child & Family Services	00196	15	10	9,962	12,942	22,904	$ 2.52	$ 25,104	$ 12,552	$ 9,243	$ 2,964	$ 344	$ 32,614	$ 10,620		$ 21,994	$ 57,718			
Vista del Mar Child & Family Services	00196	15	34	360		360	$ 2.52	$ 907	$ 454	$ 343	$ 110	$ (0)	$	$		$	$ 907			
Vista del Mar Child & Family Services	00196	15	42	96,281	92,188	188,449	$ 2.52	$ 242,578	$ 121,289	$ 67,478	$ 28,050	$ 5,760	$ 232,314	$ 75,851		$ 156,663	$ 474,892			
Vista del Mar Child & Family Services	00196	15	52	8,185	1,326	9,511	$ 2.52	$ 20,626	$ 10,313	$ 7,795	$ 2,499	$ 19	$ 3,342	$ 1,088		$ 2,254	$ 23,968			
Vista del Mar Child & Family Services	00196	15	58	162,048		162,048	$ 2.52	$ 408,381	$ 204,180	$ 154,605	$ 49,575	$ 0	$	$		$	$ 408,381			
Vista del Mar Child & Family Services	00196	15	62	82,941	21,015	103,956	$ 4.66	$ 386,505	$ 193,253	$ 142,418	$ 45,666	$ 5,170	$ 97,930	$ 31,890		$ 66,040	$ 484,435			
Vista del Mar Child & Family Services	00196	10	65	2,096	35	2,131	$ 195.58	$ 409,936	$ 204,968	$ 145,283	$ 46,579	$ 13,125	$ 6,845	$ 2,229		$ 4,616	$ 416,781			
Vista del Mar Child & Family Services	00196	10	66	2,597	1,515	4,112	$ 126.80	$ 329,300	$ 164,650	$ 110,957	$ 35,578	$ 18,114	$ 192,102	$ 62,556		$ 129,546	$ 521,402			
		20	20	1		1	##########	$ 1,172,917	$ 583,488	$ 142,099	$ 45,565	$ 401,765	$			$	$ 1,172,917			
		20	21		1	1	##########	$				$	$ 1,306,393	$ 1,239,408		$ 66,985	$ 1,306,393			
								$				$	$			$	$			
								$				$	$			$	$			
								$				$	$			$	$			
								$				$	$			$	$			
								$				$	$			$	$			
								$				$	$			$	$			
								$				$	$			$	$			
8) TOTAL				4,994,086	5,210,693	10,204,781		$ 14,468,408	$ 7,223,288	$ 1,863,889	$ 597,666	$ 4,783,568	$ 15,219,823	$ 3,995,841	$	$ 11,223,982	$ 29,688,031			
9) TOTAL STATE GENERAL FUNDS												$ 4,783,568			$		$ 4,783,568			

Footnotes:

Mode-SFC 20/20 reflects share of administration cost ($1,172,917) for the Medi-Cal Services and Mode-SFC 20/21 reflects the share of administrative cost ($1,306,393) for the Non-Medi-Cal Services.

Column M includes EPSDT-SGF and share of admin cost ($4,245,722+$385,443=$4,631,165). FFP Refund and Adjustment for State Maximum Allowance and share of admin. Cost ($138,084+$16,319=$152,403).

Column Q includes Federal IDEA Funds ($10,585,827), Case Management Out-of State Placement Adjustment-SB80 Chapter 654 and share of admin. Cost ($568,041+$68,905=$636,946), and Third Party Revenues and share of admin cost of ($1,122+$85=$1,207).
(Rounding off difference of $2 to total amount of Column Q)

The total SB90 claim amount is $8,849,926. This amount is derived from the sum of Columns K, L, O and Prior Year EPSDT-SGF and SD/MC FFP adjustments (Attachment 7c - supporting document for the SB 90 claim).
($1,863,889+$597,666+$3,995,841+$743,596+$1,649,134=$8,849,926).

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Attachment 5

FY 2005-06 Final Allocation Worksheet

CALIFORNIA DEPARTMENT OF
Mental Health

1600 9th Street, Sacramento, CA 95814
(916) 654-3060

July 28, 2006

Marvin J. Southard, DSW, Director
Los Angeles County Mental Health
550 South Vermont Avenue, 12th Floor
Los Angeles, California 90020

FINAL ALLOCATION WORKSHEET – FISCAL YEAR (FY) 2005-06

Dear Dr. Southard:

This letter transmits the Final FY 2005-06 Allocation Worksheet for Los Angeles County. The enclosed worksheet reflects total General Fund dollars allocated during FY 2005-06 for your mental health program and includes all revisions that occurred during the year. The final allocation will be used by the Department of Mental Health for settlement of the FY 2005-06 Cost Report.

If you have any questions, please contact your Cost and Financial Reporting System's analyst or call (916) 654-2314.

Sincerely,

STAN JOHNSON
Chief
County Financial Program Support

Enclosure

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2005-06

COMMUNITY MENTAL HEALTH SERVICES
ALLOCATION WORKSHEET
REVISION NUMBER 2

LOS ANGELES

PROGRAM	CURRENT ALLOCATION	ADJUSTMENT	TOTAL ALLOCATION
Community Services	$16,970,807		$16,970,807
Children's Mental Health Services	$0	$0	$0
Adult System of Care	$0	$0	$0
Community Services: Other Treatment for Mental Health Managed Care	$75,441,224	$0	$75,441,224
Services	*($75,215,634)*	$0	*($75,215,634)*
Federal Regulations Implementation	*($225,590)*	$0	*($225,590)*
TOTAL COMMUNITY SERVICES	$92,412,031	$0	$92,412,031

PROGRAM DATA BY FUND SOURCES			
4440-101-0001(1) Community Services - Other Treatment	$16,970,807	$0	$16,970,807
4440-101-0001(1.5) Children's Mental Health Services	$0	$0	$0
4440-101-0001 Adult System of Care	$0	$0	$0
4440-103-0001 Community Services - Other Treatment for Mental Health Managed Care	$75,441,224	$0	$75,441,224
Services	*($75,215,634)*	$0	*($75,215,634)*
Federal Regulations Implementation	*($225,590)*	$0	*($225,590)*
TOTAL FUND SOURCES	$92,412,031	$0	$92,412,031

PURPOSE: Final Allocation FY 2005-06

DATE: July 28, 2005

Attachment 6

Supporting Worksheet For Cost Report From MH1912

ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2005-2006 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	~~AB3632~~ (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
IEP PROGRAM - ASSESSMENT													
LAC-DMH	00019	15	04	397,500	495,693	893,193	2.03	1,812,798	392,269	67,904	10,981	303,970	775,125
LAC-DMH	00019	60	60	-	9,476	9,476	106.76	1,011,668	-	-	-	-	-
Subtotal IEP Program - Assessment				*397,500*	*505,169*	*902,669*		*2,824,466*	*392,269*	*67,904*	*10,981*	*303,970*	*775,125*
SEP PROGRAM - TREATMENT													
LAC-DMH	00019	10	85	3	-	3	212.28	637	293	54	-	240	587
LAC-DMH	00019	15	10	42,109	63,964	106,073	2.60	275,769	53,329	9,514	660	42,590	106,093
LAC-DMH	00019	15	34	2,911	3,723	6,634	2.62	17,398	3,668	670	-	2,998	7,336
LAC-DMH	00019	15	42	971,382	1,232,156	2,203,538	2.60	5,728,772	1,232,616	218,012	20,830	975,919	2,447,378
LAC-DMH	00019	15	52	10,684	7,005	17,689	2.60	45,988	13,459	2,458	-	11,001	25,918
LAC-DMH	00019	15	62	43,520	44,386	87,906	5.07	445,456	101,758	18,299	832	81,914	202,803
Amanecer Community Counseling Service	00180	15	04	2,781	3,904	6,685	1.53	10,209	2,124	1,365	-	759	4,247
Amanecer Community Counseling Service	00180	15	10	2,017	1,155	3,172	1.96	6,210	1,975	1,269	-	706	3,949
Amanecer Community Counseling Service	00180	15	34	-	570	570	1.96	1,116	-	-	-	-	-
Amanecer Community Counseling Service	00180	15	42	4,622	9,626	14,248	1.96	27,896	4,525	2,908	-	1,617	9,049
Amanecer Community Counseling Service	00180	15	52	544	4,466	5,010	1.96	9,809	533	342	-	190	1,065
Amanecer Community Counseling Service	00180	15	62	705	785	1,490	3.64	5,426	1,284	825	-	459	2,567
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	04	71	-	71	1.62	115	57	13	-	44	115
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	10	643	-	643	2.13	1,369	684	158	-	527	1,369
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	42	2,144	2	2,146	2.13	4,568	2,282	600	-	1,682	4,564
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	62	602	-	602	3.93	2,364	1,182	571	-	611	2,364
Cedars-Sinai Medical Center	00178	15	04	6,325	4,490	10,815	1.95	21,089	6,167	1,747	-	4,420	12,334
Cedars-Sinai Medical Center	00178	15	10	4,495	8,215	12,710	2.52	32,029	5,664	1,514	-	4,149	11,327
Cedars-Sinai Medical Center	00178	15	34	510	135	645	2.52	1,625	643	174	-	469	1,285
Cedars-Sinai Medical Center	00178	15	42	33,951	36,290	70,241	2.52	177,007	42,778	12,153	-	30,625	85,557
Cedars-Sinai Medical Center	00178	15	52	1,320	1,290	2,610	2.52	6,577	1,663	419	-	1,244	3,326
Cedars-Sinai Medical Center	00178	15	62	5,160	5,669	10,829	4.65	50,355	11,997	3,431	-	8,566	23,994
Child & Family Center	00210	15	03	18,333	41,088	59,421	1.77	105,175	16,225	2,963	-	13,262	32,449
Child & Family Center	00210	15	12	24,071	65,277	89,348	2.24	200,140	26,960	4,923	-	22,037	53,919
Child & Family Center	00210	15	33	-	655	655	2.24	1,467	-	-	-	-	-
Child & Family Center	00210	15	41	107,650	310,900	418,550	2.24	937,552	120,568	22,016	-	98,552	241,136
Child & Family Center	00210	15	54	11,346	34,907	46,253	2.24	103,607	12,708	2,320	-	10,387	25,415
Child & Family Center	00210	15	61	11,940	25,284	37,224	3.84	142,940	22,925	4,186	-	18,739	45,850
Child & Family Guidance Center	00207	15	04	18,916	2,198	21,114	1.90	40,190	18,563	2,946	1,307	13,189	36,006
Child & Family Guidance Center	00207	15	10	39,507	27,502	67,009	2.46	164,724	49,676	8,187	2,608	36,647	97,117
Child & Family Guidance Center	00207	15	34	2,333	1,098	3,431	2.46	8,437	2,868	524	-	2,345	5,737
Child & Family Guidance Center	00207	15	42	631,097	160,068	791,165	2.46	1,944,063	804,221	200,114	67,317	479,090	1,550,741
Child & Family Guidance Center	00207	15	52	17,717	9,495	27,212	2.46	66,871	22,881	3,298	2,595	14,764	43,538
Child & Family Guidance Center	00207	15	62	60,412	32,617	93,029	4.54	422,635	141,895	22,216	10,892	99,451	274,454
Children's Bureau	00668	15	04	22	-	22	1.63	36	18	4	-	14	36
Children's Bureau	00668	15	10	168	-	168	2.13	358	179	34	-	145	358
Children's Bureau	00668	15	42	1,282	-	1,282	2.13	2,731	1,365	258	-	1,107	2,731
Children's Bureau	00668	15	62	130	-	130	2.90	377	189	36	-	153	377
Children's Hospital Los Angeles	00179	15	04	2,866	2,970	5,856	1.95	11,419	2,814	514	-	2,300	5,628
Children's Hospital Los Angeles	00179	15	10	1,844	5,580	7,424	2.52	18,708	2,323	424	-	1,899	4,647

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ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2005-2006 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Children's Hospital Los Angeles	00179	15	34	1,320	130	1,450	2.52	3,654	1,663	304	-	1,359	3,326
Children's Hospital Los Angeles	00179	15	42	13,224	22,009	35,233	2.52	88,787	16,662	3,043	-	13,620	33,324
Children's Hospital Los Angeles	00179	15	52	648	534	1,182	2.52	2,979	816	149	-	667	1,633
Children's Hospital Los Angeles	00179	15	62	6,757	4,624	11,381	4.65	52,922	15,710	2,869	-	12,841	31,420
Children's Institute, Inc.	00591	15	04	16	-	16	1.95	31	16	4	-	11	31
Children's Institute, Inc.	00591	15	10	331	-	331	2.52	834	417	111	-	306	834
Children's Institute, Inc.	00591	15	34	194	-	194	2.52	489	244	65	-	179	489
Children's Institute, Inc.	00591	15	42	1,461	-	1,461	2.52	3,682	1,841	490	-	1,350	3,682
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	04	710	365	1,075	1.44	1,548	511	71	-	440	1,022
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	10	6,505	20,975	27,480	1.86	51,129	6,052	1,235	-	4,816	12,103
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	42	28,045	72,913	100,958	1.86	187,843	26,090	6,791	-	19,299	52,180
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	62	1,555	5,075	6,630	3.44	22,811	2,675	1,717	-	958	5,350
the Devereux Foundation	00472	10	98	225	-	225	116.10	26,123	13,061	2,385	-	10,676	26,123
the Devereux Foundation	00472	15	58	9,411	-	9,411	1.83	17,184	8,592	1,569	-	7,023	17,184
the Devereux Foundation	00472	15	62	541	-	541	2.63	1,421	710	130	-	581	1,421
Didi Hirsch Psychiatric Service	00183	15	04	1,076	2,089	3,165	1.87	5,920	1,137	153	306	417	2,013
Didi Hirsch Psychiatric Service	00183	15	10	1,069	11,694	12,763	2.46	31,361	1,456	235	334	602	2,627
Didi Hirsch Psychiatric Service	00183	15	34	-	2,952	2,952	2.46	7,254	-	-	-	-	-
Didi Hirsch Psychiatric Service	00183	15	42	9,651	85,539	95,190	2.46	233,898	13,008	2,363	2,686	5,657	23,714
Didi Hirsch Psychiatric Service	00183	15	52	158	627	785	2.46	1,929	199	51	11	127	388
Didi Hirsch Psychiatric Service	00183	15	62	842	7,027	7,869	4.49	35,303	2,033	509	338	898	3,777
Dunoff Center for Child Dev.	00184	15	04	868	365	1,233	1.91	2,360	831	152	-	679	1,662
Dunoff Center for Child Dev.	00184	15	10	377	1,533	1,910	2.46	4,689	463	85	-	378	926
Dunoff Center for Child Dev.	00184	15	42	31,040	70,844	101,884	2.48	252,764	38,504	7,031	-	31,473	77,007
Dunoff Center for Child Dev.	00184	15	52	1,125	3,961	5,086	2.44	12,423	1,374	251	-	1,123	2,748
Dunoff Center for Child Dev.	00184	15	62	6,784	11,700	18,484	4.58	84,568	15,560	2,809	96	12,573	31,038
D'Veal Family and Youth Services	00778	10	92	4	-	4	69.12	276	138	19	-	119	276
D'Veal Family and Youth Services	00778	15	10	31	-	31	2.14	66	33	9	-	24	66
D'Veal Family and Youth Services	00778	15	42	661	-	661	2.14	1,417	709	202	-	506	1,417
Enki Health and Research	00188	10	85	146	-	146	132.00	19,272	9,528	2,114	-	7,522	19,164
Enki Health and Research	00188	15	04	16,897	1,297	18,194	1.18	21,469	9,910	2,108	123	7,686	19,827
Enki Health and Research	00188	15	10	24,501	1,787	26,288	1.95	51,262	23,625	5,260	10	18,615	47,509
Enki Health and Research	00188	15	42	143,298	26,235	169,533	1.95	330,589	138,845	30,064	1,627	107,327	277,863
Enki Health and Research	00188	15	52	9,598	2,778	12,376	1.95	24,133	9,253	1,952	-	7,406	18,611
Enki Health and Research	00188	15	62	18,619	4,103	22,722	3.65	82,935	33,705	7,603	249	26,021	67,578
Foothill Family Service	00724	15	04	206	298	504	1.95	983	201	37	-	164	402
Foothill Family Service	00724	15	10	3,949	2,742	6,691	2.52	16,861	4,976	909	-	4,067	9,951
Foothill Family Service	00724	15	42	22,146	28,765	50,911	2.52	128,296	27,904	5,095	-	22,809	55,808
Foothill Family Service	00724	15	52	967	157	1,124	2.52	2,832	1,218	222	-	996	2,437
Foothill Family Service	00724	15	62	2,509	2,806	5,315	4.66	24,768	5,846	1,067	-	4,778	11,692
The Guidance Center	00191	15	04	1,959	2,616	4,575	1.78	8,159	1,747	541	-	1,206	3,493
The Guidance Center	00191	15	10	3,255	28,682	31,937	2.15	68,555	3,494	1,371	-	2,123	6,987
The Guidance Center	00191	15	34	630	-	630	2.15	1,352	676	270	-	406	1,352
The Guidance Center	00191	15	42	13,458	90,038	103,496	2.15	222,162	14,444	6,078	-	8,366	28,889
The Guidance Center	00191	15	52	5,332	20,320	25,652	2.15	55,064	5,723	1,821	-	3,902	11,446
The Guidance Center	00191	15	62	1,385	7,412	8,797	3.63	31,956	2,516	981	-	1,534	5,031
Hamburger Homes dba Aviva	00174	10	98	144	-	144	104.48	15,045	7,523	355	-	7,167	15,045

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ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
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SOURCE: FY 2005-2006 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Hamburger Homes dba Aviva	00174	15	04	875	-	875	1.61	1,406	703	33	-	670	1,406
Hamburger Homes dba Aviva	00174	15	10	2,005	45	2,050	2.08	4,257	2,099	96	40	1,929	4,163
Hamburger Homes dba Aviva	00174	15	42	13,845	1,450	15,295	2.08	31,759	14,609	642	549	12,948	28,748
Hamburger Homes dba Aviva	00174	15	52	1,755	-	1,755	2.08	3,644	1,822	86	-	1,736	3,644
Hamburger Homes dba Aviva	00174	15	58	3,245	-	3,245	2.08	6,738	3,369	159	-	3,210	6,738
Hamburger Homes dba Aviva	00174	15	62	1,522	-	1,522	3.84	5,844	2,959	133	87	2,664	5,844
Hathaway-Sycamores Child & Family Services	00192	10	98	27	1,354	1,381	105.42	145,582	1,423	478	-	945	2,846
Hathaway-Sycamores Child & Family Services	00192	15	04	1,680	9,177	10,857	1.62	17,601	1,362	415	-	947	2,724
Hathaway-Sycamores Child & Family Services	00192	15	10	3,949	39,338	43,287	2.10	90,688	4,137	1,119	-	3,018	8,273
Hathaway-Sycamores Child & Family Services	00192	15	34	-	368	368	2.10	771	-	-	-	-	-
Hathaway-Sycamores Child & Family Services	00192	15	42	12,300	181,911	194,211	2.10	406,881	12,885	3,720	-	9,165	25,769
Hathaway-Sycamores Child & Family Services	00192	15	52	1,289	49,355	50,644	2.10	106,102	1,350	264	-	1,087	2,701
Hathaway-Sycamores Child & Family Services	00192	15	58	2,063	-	2,063	2.10	4,322	2,161	388	-	1,773	4,322
Hathaway-Sycamores Child & Family Services	00192	15	62	3,199	44,016	47,215	3.87	182,919	6,197	1,877	-	4,319	12,393
The Help Group Child and Family Center	00198	15	04	4,216	275	4,491	1.88	8,443	3,963	797	-	3,166	7,926
The Help Group Child and Family Center	00198	15	10	30,644	57,393	88,037	2.45	215,691	37,539	7,546	-	29,993	75,078
The Help Group Child and Family Center	00198	15	34	145	62	207	2.45	507	178	36	-	142	355
The Help Group Child and Family Center	00198	15	42	222,324	433,422	655,746	2.45	1,606,578	272,347	54,748	-	217,600	544,694
The Help Group Child and Family Center	00198	15	52	201	6,416	6,617	2.45	16,212	246	49	-	197	492
The Help Group Child and Family Center	00198	15	58	12,350	2,871	15,221	2.45	37,291	15,129	3,041	-	12,088	30,258
The Help Group Child and Family Center	00198	15	62	16,371	30,405	46,776	4.54	212,363	37,162	7,470	-	29,692	74,324
Hillsides	00321	15	10	-	362	362	1.81	655	-	-	-	-	-
Hillsides	00321	15	42	-	3,193	3,193	1.81	5,779	-	-	-	-	-
Hillsides	00321	15	52	245	-	245	1.81	443	218	42	-	180	440
Hillsides	00321	15	58	462	-	462	1.81	836	411	79	-	339	829
The Almansor Center	00171	15	04	496	2,669	3,165	1.52	4,826	378	125	-	253	756
The Almansor Center	00171	15	10	203	2,550	2,753	1.97	5,424	200	112	-	88	400
The Almansor Center	00171	15	42	3,668	52,292	55,960	1.97	110,263	3,614	1,142	-	2,471	7,227
The Almansor Center	00171	15	52	2,303	2,098	4,401	1.97	8,672	2,269	843	-	1,426	4,538
The Almansor Center	00171	15	62	990	2,840	3,830	3.64	13,955	1,804	594	-	1,210	3,607
Intercommunity Child Guidance Center	00195	15	04	3,262	5,765	9,027	1.57	14,191	2,564	1,186	-	1,378	5,128
Intercommunity Child Guidance Center	00195	15	10	5,433	12,038	17,471	2.03	35,493	5,519	1,436	-	4,082	11,037
Intercommunity Child Guidance Center	00195	15	34	240	345	585	2.03	1,188	244	49	-	195	488
Intercommunity Child Guidance Center	00195	15	42	41,482	81,749	123,231	2.03	250,352	42,137	13,668	-	28,469	84,273
Intercommunity Child Guidance Center	00195	15	52	10,156	27,023	37,179	2.03	75,531	10,316	9,708	-	608	20,633
Intercommunity Child Guidance Center	00195	15	62	6,947	10,398	17,345	3.77	65,441	13,105	4,728	-	8,377	26,210
Los Angeles Child Guidance Clinic	00199	10	82	163	3	166	134.30	22,294	10,945	2,037	-	8,908	21,891
Los Angeles Child Guidance Clinic	00199	15	04	32,549	6,051	38,600	1.88	72,432	30,539	12,194	-	18,345	61,078
Los Angeles Child Guidance Clinic	00199	15	10	14,544	3,667	18,211	2.42	44,162	17,635	5,111	-	12,524	35,269
Los Angeles Child Guidance Clinic	00199	15	34	550	-	550	2.42	1,334	667	167	-	499	1,334
Los Angeles Child Guidance Clinic	00199	15	42	192,473	27,763	220,236	2.42	534,071	233,373	61,562	-	171,811	466,746
Los Angeles Child Guidance Clinic	00199	15	52	18,256	4,238	22,494	2.42	54,548	22,135	5,515	-	16,620	44,271
Los Angeles Child Guidance Clinic	00199	15	62	19,963	3,142	23,105	4.48	103,610	44,760	14,181	-	30,579	89,520
Pacific Clinics	00203	10	89	1,346	367	1,713	138.85	237,858	98,365	10,617	11,469	66,448	186,898
Pacific Clinics	00203	15	03	41,774	21,857	63,631	1.38	88,093	29,100	3,899	429	24,405	57,833
Pacific Clinics	00203	15	12	45,781	21,583	67,364	1.79	120,522	41,086	5,581	309	34,931	81,908
Pacific Clinics	00203	15	33	-	60	60	1.78	107	-	-	-	-	-

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ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
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DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
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				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Pacific Clinics	00203	15	41	568,876	219,765	788,641	1.79	1,410,965	511,206	69,044	5,403	432,128	1,017,781
Pacific Clinics	00203	15	54	35,443	17,190	52,633	1.79	94,166	32,005	4,231	698	26,478	63,411
Pacific Clinics	00203	15	61	40,222	19,800	60,022	3.31	198,579	67,488	8,729	2,222	54,633	133,072
Pasadena Childrens Training Society	00204	15	04	-	2,736	2,736	1.78	4,873	-	-	-	-	-
Pasadena Childrens Training Society	00204	15	10	-	2,877	2,877	2.30	6,622	-	-	-	-	-
Pasadena Childrens Training Society	00204	15	34	-	277	277	2.30	638	-	-	-	-	-
Pasadena Childrens Training Society	00204	15	42	534	25,711	26,245	2.30	60,408	615	-	-	615	1,230
Pasadena Childrens Training Society	00204	15	52	489	27,788	28,277	2.30	65,085	563	-	-	563	1,126
Pasadena Childrens Training Society	00204	15	62	158	5,963	6,121	4.28	26,053	336	-	-	336	672
Penny Lane Centers	00201	15	04	36	34	70	1.55	109	28	28	-	-	56
Penny Lane Centers	00201	15	10	605	4,156	4,761	2.13	10,141	644	601	-	43	1,289
Penny Lane Centers	00201	15	34	575	-	575	2.13	1,225	612	612	-	-	1,225
Penny Lane Centers	00201	15	42	8,754	18,190	26,944	2.13	57,391	9,323	8,417	-	906	18,646
Penny Lane Centers	00201	15	52	-	1,181	1,181	2.13	2,516	-	-	-	-	-
Penny Lane Centers	00201	15	58	1,051	-	1,051	2.13	2,239	1,119	211	-	908	2,239
Penny Lane Centers	00201	15	62	1,285	1,270	2,555	4.31	11,012	2,769	1,816	-	953	5,538
Providence Community Services	00801	15	04	40,829	2,456	43,285	1.59	68,815	32,455	21,418	-	11,037	64,911
Providence Community Services	00801	15	40	16,504	610	17,114	2.09	35,711	17,219	5,384	-	11,835	34,438
Providence Community Services	00801	15	62	2,652	544	3,196	3.86	12,332	5,117	1,196	-	3,921	10,233
Providence Community Services	00801	10	85	664	54	718	161.95	116,278	53,766	17,989	-	35,777	107,533
San Fernando Valley CMHC, Inc.	00208	15	04	2,294	3,517	5,811	1.65	9,559	1,887	1,220	-	667	3,774
San Fernando Valley CMHC, Inc.	00208	15	10	1,885	-	1,885	2.13	4,020	2,010	410	-	1,600	4,020
San Fernando Valley CMHC, Inc.	00208	15	42	51,703	30,748	82,451	2.13	175,820	55,126	33,689	-	21,437	110,252
San Fernando Valley CMHC, Inc.	00208	15	62	1,085	1,042	2,127	3.94	8,380	2,137	1,682	-	455	4,275
San Gabriel Children's Center, Inc	00320	10	85	651	-	651	195.58	127,323	63,661	16,790	-	46,871	127,323
San Gabriel Children's Center, Inc	00320	15	10	755	-	755	2.52	1,903	951	257	-	695	1,903
San Gabriel Children's Center, Inc	00320	15	42	3,547	-	3,547	2.52	8,938	4,469	1,205	-	3,264	8,938
San Gabriel Children's Center, Inc	00320	15	52	18,031	-	18,031	2.52	45,438	22,719	6,126	-	16,593	45,438
San Gabriel Children's Center, Inc	00320	15	62	1,735	80	1,815	4.66	8,458	4,043	1,067	-	2,975	8,085
SHIELDS for Families, Inc.	00558	15	10	-	135	135	1.34	181	-	-	-	-	-
SHIELDS for Families, Inc.	00558	15	42	-	89	89	1.34	119	-	-	-	-	-
South Bay Children's Health Center	00213	10	98	31	74	105	126.68	13,301	1,964	517	-	1,447	3,927
South Bay Children's Health Center	00213	15	04	516	43	559	1.95	1,090	503	95	-	408	1,006
South Bay Children's Health Center	00213	15	10	2,075	2,025	4,100	2.52	10,332	2,615	497	-	2,117	5,229
South Bay Children's Health Center	00213	15	42	10,511	18,921	29,432	2.52	74,169	13,244	4,249	-	8,995	26,488
South Bay Children's Health Center	00213	15	52	-	92	92	2.52	232	-	-	-	-	-
South Bay Children's Health Center	00213	15	62	2,052	3,519	5,571	4.65	25,905	4,771	1,484	-	3,287	9,542
Special Service for Groups	00214	15	03	1,398	1,210	2,608	1.89	4,929	1,243	71	-	1,250	2,564
Special Service for Groups	00214	15	12	1,974	2,053	4,027	2.44	9,826	2,266	1,799	-	609	4,674
Special Service for Groups	00214	15	41	6,980	7,651	14,631	2.44	35,700	8,012	916	-	7,599	16,528
Special Service for Groups	00214	15	54	4,127	3,068	7,195	2.44	17,556	4,737	4,750	-	285	9,772
Special Service for Groups	00214	15	58	3,553	-	3,553	2.44	8,669	4,078	820	-	3,515	8,413
Special Service for Groups	00214	15	61	1,344	214	1,558	4.51	7,027	2,852	1,784	-	1,247	5,882
Saint John's Health Center	00217	15	04	55	680	735	1.95	1,433	54	10	-	44	107
Saint John's Health Center	00217	15	10	115	926	1,041	2.52	2,623	145	26	-	118	290
Saint John's Health Center	00217	15	42	505	4,071	4,576	2.52	11,532	636	116	-	520	1,273
Saint John's Health Center	00217	15	62	841	335	1,176	4.66	5,480	1,960	358	-	1,602	3,919

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ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
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						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Starview	00543	15	04	490	-	490	1.46	715	350	68	-	290	708
Starview	00543	15	10	879	155	1,034	1.99	2,058	855	165	-	709	1,730
Starview	00543	15	42	2,893	150	3,043	1.99	6,056	2,815	545	-	2,334	5,694
Starview	00543	15	52	249	85	334	1.99	665	242	47	-	201	490
Starview	00543	15	62	60	-	60	3.48	209	102	20	-	85	207
Stirling Academy, Inc.	00216	15	04	489	6,770	7,259	1.75	12,681	427	121	-	306	854
Stirling Academy, Inc.	00216	15	10	1,715	29,123	30,838	1.75	53,894	1,499	424	-	1,075	2,997
Stirling Academy, Inc.	00216	15	42	5,755	122,310	128,065	1.75	223,830	5,029	1,208	-	3,821	10,058
Stirling Academy, Inc.	00216	15	52	340	3,253	3,593	1.75	6,280	297	255	-	43	594
Stirling Academy, Inc.	00216	15	62	97	1,766	1,863	3.83	7,140	186	107	-	79	372
Harbor View Rehabilitation Center	00206	10	85	109	-	109	99.35	10,829	5,415	1,025	-	4,390	10,829
Harbor View Rehabilitation Center	00206	15	04	245	-	245	1.08	265	132	25	-	107	265
Harbor View Rehabilitation Center	00206	15	10	15	-	15	1.42	21	11	2	-	9	21
Harbor View Rehabilitation Center	00206	15	42	2,540	-	2,540	1.42	3,607	1,803	341	-	1,462	3,607
Harbor View Rehabilitation Center	00206	15	58	180	-	180	1.42	256	128	24	-	104	256
VERDUGO MENTAL HEALTH	00221	15	10	2,080	7,850	9,930	2.34	23,211	2,431	616	-	1,815	4,862
VERDUGO MENTAL HEALTH	00221	15	34	30	410	440	2.34	1,028	35	5	-	30	70
VERDUGO MENTAL HEALTH	00221	15	42	36,061	82,343	118,404	2.34	276,766	42,146	8,789	-	33,357	84,292
VERDUGO MENTAL HEALTH	00221	15	52	11,945	14,749	26,694	2.34	62,397	13,961	2,447	-	11,514	27,921
VERDUGO MENTAL HEALTH	00221	15	62	5,300	5,985	11,285	4.33	48,820	11,464	2,018	-	9,446	22,928
Vista del Mar Child & Family Services	00196	15	04	67,153	28,085	95,238	1.95	185,714	65,474	62,210	-	3,264	130,948
Vista del Mar Child & Family Services	00196	15	10	9,962	12,942	22,904	2.52	57,718	12,552	12,207	-	345	25,104
Vista del Mar Child & Family Services	00196	15	34	360	-	360	2.52	907	454	454	-	-	907
Vista del Mar Child & Family Services	00196	15	42	96,261	92,188	188,449	2.52	474,891	121,289	115,529	-	5,760	242,578
Vista del Mar Child & Family Services	00196	15	52	8,185	1,328	9,511	2.52	23,968	10,313	10,294	-	19	20,626
Vista del Mar Child & Family Services	00196	15	58	162,048	-	162,048	2.52	408,361	204,180	204,180	-	-	408,361
Vista del Mar Child & Family Services	00196	15	62	82,941	21,015	103,956	4.66	484,435	193,253	186,082	-	5,170	386,505
Vista del Mar Child & Family Services	00196	10	85	2,096	35	2,131	195.58	416,781	204,968	191,843	-	13,125	409,936
Vista del Mar Child & Family Services	00196	10	98	2,597	1,515	4,112	126.80	521,402	164,650	146,536	-	18,114	329,300
Subtotal SEP Program - Treatment				***4,596,587***	***4,705,523***	***9,302,110***		***24,382,255***	***6,247,529***	***2,060,978***	***134,026***	***3,941,751***	***12,384,285***
Total AB3632 Program Cost				4,994,087	5,210,692	10,204,779		27,206,721	6,639,798	2,128,883	145,007	4,245,722	13,159,410
DMH Directly Operated Admin. Cost (Attachment 9)		12.1302%						1,132,777	218,027	38,442	4,040	172,083	432,592
Contract Providers (NGAs) Admin. Cost (Attachment 9)		7.5471%						1,348,533	365,461	136,752	8,430	213,360	724,006
Grand Total AB3632 Program Cost				4,994,087	5,210,692	10,204,779		29,688,031	7,223,286	2,304,077	157,477	4,631,165	14,316,008

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Attachment 7

Offsetting Revenue Worksheets

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - FEDERAL FINANCIAL PARTICIPATION (FFP)

A. FY 2005-2006 Federal Financial Participation (FFP) and Share of Administrative Cost

ENTITY NUMBER	ENTITY NAME	MODE	SFC	Overhead Percentage (%)	a SD/MC FFP	b Enhanced Child FFP	c Healthy Family FFP	d (a+b+c) Total
Assessment - Individualized Education Program (IEP)								
00019	LAC - DMH	15	04		371,875	-	20,394	392,269
00019	LAC - DMH	60	60		-	-	-	-
Subtotal LAC-DMH					371,875	-	20,394	392,269
	DMH Directly Operated Admin. Cost			12.1302%	45,109	-	2,474	47,583
Total Assessment FFP and Share of Admin. Cost					416,984	-	22,868	439,852
Treatment - Special Education Program (SEP)								
00019	LAC-DMH	10	85		293	-	-	293
00019	LAC-DMH	15	10		52,104	-	1,225	53,329
00019	LAC-DMH	15	34		3,668	-	-	3,668
00019	LAC-DMH	15	42		1,193,931	-	38,685	1,232,616
00019	LAC-DMH	15	52		13,459	-	-	13,459
00019	LAC-DMH	15	62		100,213	-	1,545	101,758
Subtotal LAC-DMH					1,363,668	-	41,455	1,405,123
Contract Providers (NGAs)					4,634,987	-	207,419	4,842,406
Subtotal LAC-DMH and Contract Providers					5,998,655	-	248,874	6,247,529
	DMH Directly Operated Admin. Cost **(Attachment 9)**			12.1302%	165,416	-	5,029	170,444
	Contract Providers (NGAs) Admin. Cost **(Attachment 9)**			7.5471%	349,807	-	15,654	365,461
Total Treatment FFP and Share of Admin. Cost					6,513,878	-	269,557	6,783,434
GRAND TOTAL TREATMENT & ASSESSMENT FFP AND SHARE OF ADMINISTRATIVE COSTS					6,930,863	-	292,425	7,223,286

B. FY 2005-2006 FFP REFUND, ADJUSTMENT FOR SMA AND SHARE OF ADMINISTRATIVE COST

ENTITY NUMBER	ENTITY NAME	MODE	SFC	a SD/MC FFP Refund & Adj. For SMA	b Enhanced Child FFP Refund	c Healthy Family FFP Refund	d (a+b+c) Total
Assessment - Individualized Education Program (IEP)							
00019	LAC-DMH	15	04	31,629	-	-	31,629
	DMH Directly Operated Admin. Cost		12.1302%	3,837	-	-	3,837
Total Assessment FFP and Share of Admin. Cost				35,466	-	-	35,466
Treatment - Special Education Program (SEP)							
00188	Enki Health and Research	10	85	108	-	-	108
00188	Enki Health and Research	15	04	110	-	2	112
00188	Enki Health and Research	15	10	268	-	0	268
00188	Enki Health and Research	15	42	1,542	-	26	1,568
00188	Enki Health and Research	15	52	105	-	-	105
00188	Enki Health and Research	15	62	377	-	4	381
00321	Hillsides	15	52	4	-	-	4
00321	Hillsides	15	58	7	-	-	7
00214	Special Service for Groups	15	03	78	-	-	78
00214	Special Service for Groups	15	12	142	-	-	142
00214	Special Service for Groups	15	41	504	-	-	504
00214	Special Service for Groups	15	54	298	-	-	298
00214	Special Service for Groups	15	58	256	-	-	256
00214	Special Service for Groups	15	61	179	-	-	179
00543	Starview	15	04	8	-	-	8
00543	Starview	15	10	19	-	-	19
00543	Starview	15	42	63	-	-	63
00543	Starview	15	52	5	-	-	5

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - FEDERAL FINANCIAL PARTICIPATION (FFP)

00643	Starview	15	62	2	-	-	2

					a	b	c	d (a+b+c)
ENTITY NUMBER	ENTITY NAME	MODE	SFC		SD/MC FFP Refund & Adj. For SMA	Enhanced Child FFP Refund	Healthy Family FFP Refund	Total
Treatment - Special Education Program (SEP) (Continuous)								
00019	LAC-DMH	10	85		50	-	-	50
00019	LAC-DMH	15	10		3,382	-	-	3,382
00019	LAC-DMH	15	34		298	-	-	298
00019	LAC-DMH	15	42		78,028	-	-	78,028
00019	LAC-DMH	15	52		858	-	-	858
00019	LAC-DMH	15	62		17,731			17,731
Total Treatment - SEP FFP Refund & Adjustment for State Maximum Allowance (SMA)					104,423	-	32	104,455
DMH Directly Operated Admin. Cost				12.1302%	12,172	-	-	12,172
Contract Providers Admin. Cost				7.5471%	308	-	2	310
Grand Total Treatment - SEP FFP Refund & Adj. For SMA and Share of Admin. Cost					116,903	-	34	116,937

C. SUMMARY:

ASSESSMENT - IEP PROGRAM

FY 2005-2006 FEDERAL FINANCIAL PARTICIPATION	392,269	
FY 2005-2006 FEDERAL FINANCIAL PARTICIPATION REFUND & ADJUSTMENT FOR SMA	31,629	
TOTAL FFP AND FFP REFUND	423,898	→ To HDS-3, Line 05
ADD: SHARE OF ADMIN. COST	51,420	→ To HDS-3, Line 07
TOTAL FFP AND SHARE OF Admin. COSTS	475,318	

TREATMENT - SEP

FY 2005-2006 FEDERAL FINANCIAL PARTICIPATION	6,247,529	
FY 2005-2006 FEDERAL FINANCIAL PARTICIPATION REFUND	104,455	
LESS: FY 2004-2005 SB 90 CLAIM FFP ADJUSTMENT (**Attachment 7c**)	(1,649,134)	
TOTAL FEDERAL FINANCIAL PARTICIPATION AND FFP REFUND	4,702,850	→ To HDS-3, Line 12
ADD: SHARE OF ADMIN. COST	548,388	→ To HDS-3, Line 13
TOTAL FFP, FFP REFUND AND SHARE OF ADMIN. COSTS	5,251,238	

FFP SHARE OF ADMIN. COST

ASSESSMENT - IEP PROGRAM	51,420
TREATMENT - SEP PROGRAM	548,388
TOTAL	599,808

FFP REFUND & ADJUSTMENT FOR STATE MAXIMUM ALLOWANCE

ASSESSMENT - IEP PROGRAM	31,629
TREATMENT - SEP PROGRAM	104,455
TOTAL	136,084

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2006-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TREATMENT (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (12.1302%)	CONTRACTOR ADMIN COSTS (7.5471%)	TOTAL EPSDT-SGF AND ADMIN COST
Assessment - Individualized Education Program (IEP)							
00019	LAC-DMH	15	04	303,970	36,873	-	340,843
SUBTOTAL - ASSESSMENT - EPSDT-SGF				303,970	36,873	-	340,843
Treatment - Special Education Program (SEP)							
00019	LAC-DMH	10	85	240	29	-	269
00019	LAC-DMH	15	10	42,590	5,166	-	47,756
00019	LAC-DMH	15	34	2,998	364	-	3,362
00019	LAC-DMH	15	42	975,919	118,381	-	1,094,300
00019	LAC-DMH	15	52	11,001	1,334	-	12,336
00019	LAC-DMH	15	62	81,914	9,936	-	91,851
00180	Amanecer Community Counseling Service	15	04	759	-	57	816
00180	Amanecer Community Counseling Service	15	10	706	-	53	759
00180	Amanecer Community Counseling Service	15	34	-	-	-	-
00180	Amanecer Community Counseling Service	15	42	1,617	-	122	1,739
00180	Amanecer Community Counseling Service	15	52	190	-	14	205
00180	Amanecer Community Counseling Service	15	62	459	-	35	493
00173	ASSOC LEAGUE OF MEXICAN AMERICANS, INC	15	04	44	-	3	48
00173	ASSOC LEAGUE OF MEXICAN AMERICANS, INC	15	10	527	-	40	566
00173	ASSOC LEAGUE OF MEXICAN AMERICANS, INC	15	42	1,682	-	127	1,809
00173	ASSOC LEAGUE OF MEXICAN AMERICANS, INC	15	62	611	-	46	657
00178	Cedars-Sinai Medical Center	15	04	4,420	-	334	4,754
00178	Cedars-Sinai Medical Center	15	10	4,149	-	313	4,462
00178	Cedars-Sinai Medical Center	15	34	469	-	35	504
00178	Cedars-Sinai Medical Center	15	42	30,625	-	2,311	32,936
00178	Cedars-Sinai Medical Center	15	52	1,244	-	94	1,338
00178	Cedars-Sinai Medical Center	15	62	8,566	-	646	9,212
00210	Child & Family Center	15	03	13,262	-	1,001	14,263
00210	Child & Family Center	15	12	22,037	-	1,663	23,700
00210	Child & Family Center	15	33	-	-	-	-
00210	Child & Family Center	15	41	98,552	-	7,438	105,990
00210	Child & Family Center	15	54	10,387	-	784	11,171
00210	Child & Family Center	15	61	18,739	-	1,414	20,153
00207	Child & Family Guidance Center	15	04	13,189	-	995	14,185
00207	Child & Family Guidance Center	15	10	36,647	-	2,766	39,412
00207	Child & Family Guidance Center	15	34	2,345	-	177	2,522
00207	Child & Family Guidance Center	15	42	479,090	-	36,157	515,248
00207	Child & Family Guidance Center	15	52	14,764	-	1,114	15,878
00207	Child & Family Guidance Center	15	62	99,451	-	7,506	106,956
00668	Children's Bureau	15	04	14	-	1	15
00668	Children's Bureau	15	10	145	-	11	156
00668	Children's Bureau	15	42	1,107	-	84	1,191
00668	Children's Bureau	15	62	153	-	12	165
00179	Children's Hospital Los Angeles	15	04	2,300	-	174	2,474
00179	Children's Hospital Los Angeles	15	10	1,899	-	143	2,043
00179	Children's Hospital Los Angeles	15	34	1,359	-	103	1,462
00179	Children's Hospital Los Angeles	15	42	13,620	-	1,028	14,648
00179	Children's Hospital Los Angeles	15	52	667	-	50	718
00179	Children's Hospital Los Angeles	15	62	12,841	-	969	13,811
00591	Children's Institute, Inc.	15	04	11	-	1	12
00591	Children's Institute, Inc.	15	10	306	-	23	329
00591	Children's Institute, Inc.	15	34	179	-	14	193
00591	Children's Institute, Inc.	15	42	1,350	-	102	1,452
00181	COMMUNITY FAMILY GUIDANCE CENTER	15	04	440	-	33	474
00181	COMMUNITY FAMILY GUIDANCE CENTER	15	10	4,816	-	363	5,180
00181	COMMUNITY FAMILY GUIDANCE CENTER	15	42	19,299	-	1,457	20,755
00181	COMMUNITY FAMILY GUIDANCE CENTER	15	62	958	-	72	1,031
00472	the Devereux Foundation	10	98	10,676	-	806	11,482
00472	the Devereux Foundation	15	58	7,023	-	530	7,553
00472	the Devereux Foundation	15	62	581	-	44	624
00183	Didi Hirsch Psychiatric Service	15	04	417	-	31	448
00183	Didi Hirsch Psychiatric Service	15	10	602	-	45	647
00183	Didi Hirsch Psychiatric Service	15	34	-	-	-	-
00183	Didi Hirsch Psychiatric Service	15	42	5,657	-	427	6,084
00183	Didi Hirsch Psychiatric Service	15	52	127	-	10	136
00183	Didi Hirsch Psychiatric Service	15	62	898	-	68	966
00184	Dunoff Center for Child Dev.	15	04	679	-	51	730
00184	Dunoff Center for Child Dev.	15	10	378	-	29	407

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2006-2008 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TREATMENT (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (12.1302%)	CONTRACTOR ADMIN COSTS (7.5471%)	TOTAL EPSDT-SGF AND ADMIN COST
00184	Dunoff Center for Child Dev.	15	42	31,473	-	2,375	33,848
00184	Dunoff Center for Child Dev.	15	52	1,123	-	85	1,208
00184	Dunoff Center for Child Dev.	15	62	12,573	-	949	13,522
00778	D'Veal Family and Youth Services	10	92	119	-	9	128
00778	D'Veal Family and Youth Services	15	10	24	-	2	26
00778	D'Veal Family and Youth Services	15	42	506	-	38	545
00188	Enki Health and Research	10	85	7,522	-	568	8,090
00188	Enki Health and Research	15	04	7,686	-	580	8,266
00188	Enki Health and Research	15	10	18,615	-	1,405	20,020
00188	Enki Health and Research	15	42	107,327	-	8,100	115,427
00188	Enki Health and Research	15	52	7,406	-	559	7,965
00188	Enki Health and Research	15	62	26,021	-	1,964	27,985
00724	Foothill Family Service	15	04	164	-	12	177
00724	Foothill Family Service	15	10	4,067	-	307	4,374
00724	Foothill Family Service	15	42	22,809	-	1,721	24,530
00724	Foothill Family Service	15	52	996	-	75	1,071
00724	Foothill Family Service	15	62	4,778	-	361	5,139
00191	The Guidance Center	15	04	1,206	-	91	1,297
00191	The Guidance Center	15	10	2,123	-	160	2,283
00191	The Guidance Center	15	34	406	-	31	436
00191	The Guidance Center	15	42	8,366	-	631	8,998
00191	The Guidance Center	15	52	3,902	-	294	4,196
00191	The Guidance Center	15	62	1,534	-	116	1,650
00174	Hamburger Homes dba Aviva	10	98	7,167	-	541	7,708
00174	Hamburger Homes dba Aviva	15	04	670	-	51	721
00174	Hamburger Homes dba Aviva	15	10	1,929	-	146	2,074
00174	Hamburger Homes dba Aviva	15	42	12,948	-	977	13,926
00174	Hamburger Homes dba Aviva	15	52	1,736	-	131	1,867
00174	Hamburger Homes dba Aviva	15	58	3,210	-	242	3,452
00174	Hamburger Homes dba Aviva	15	62	2,664	-	201	2,865
00192	Hathaway-Sycamores Child & Family Services	10	98	945	-	71	1,016
00192	Hathaway-Sycamores Child & Family Services	15	04	947	-	71	1,018
00192	Hathaway-Sycamores Child & Family Services	15	10	3,018	-	228	3,246
00192	Hathaway-Sycamores Child & Family Services	15	34	-	-	-	-
00192	Hathaway-Sycamores Child & Family Services	15	42	9,165	-	692	9,856
00192	Hathaway-Sycamores Child & Family Services	15	52	1,087	-	82	1,169
00192	Hathaway-Sycamores Child & Family Services	15	58	1,773	-	134	1,907
00192	Hathaway-Sycamores Child & Family Services	15	62	4,319	-	326	4,645
00198	The Help Group Child and Family Center	15	04	3,166	-	239	3,405
00198	The Help Group Child and Family Center	15	10	29,993	-	2,264	32,257
00198	The Help Group Child and Family Center	15	34	142	-	11	153
00198	The Help Group Child and Family Center	15	42	217,600	-	16,423	234,023
00198	The Help Group Child and Family Center	15	52	197	-	15	212
00198	The Help Group Child and Family Center	15	58	12,088	-	912	13,000
00198	The Help Group Child and Family Center	15	62	29,692	-	2,241	31,933
00321	Hillsides	15	10	-	-	-	-
00321	Hillsides	15	42	-	-	-	-
00321	Hillsides	15	52	180	-	14	193
00321	Hillsides	15	58	339	-	26	365
00171	The Almansor Center	15	04	253	-	19	272
00171	The Almansor Center	15	10	88	-	7	95
00171	The Almansor Center	15	42	2,471	-	187	2,658
00171	The Almansor Center	15	52	1,426	-	108	1,533
00171	The Almansor Center	15	62	1,210	-	91	1,301
00195	Intercommunity Child Guidance Center	15	04	1,378	-	104	1,482
00195	Intercommunity Child Guidance Center	15	10	4,082	-	308	4,391
00195	Intercommunity Child Guidance Center	15	34	195	-	15	209
00195	Intercommunity Child Guidance Center	15	42	28,469	-	2,149	30,617
00195	Intercommunity Child Guidance Center	15	52	608	-	46	654
00195	Intercommunity Child Guidance Center	15	62	8,377	-	632	9,010
00199	Los Angeles Child Guidance Clinic	10	82	8,908	-	672	9,581
00199	Los Angeles Child Guidance Clinic	15	04	18,345	-	1,385	19,729
00199	Los Angeles Child Guidance Clinic	15	10	12,524	-	945	13,469
00199	Los Angeles Child Guidance Clinic	15	34	499	-	38	537
00199	Los Angeles Child Guidance Clinic	15	42	171,811	-	12,967	184,778
00199	Los Angeles Child Guidance Clinic	15	52	16,620	-	1,254	17,875
00199	Los Angeles Child Guidance Clinic	15	62	30,579	-	2,308	32,887
00203	Pacific Clinics	10	89	66,448	-	5,015	71,462
00203	Pacific Clinics	15	03	24,405	-	1,842	26,247

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OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TREATMENT (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (12.1302%)	CONTRACTOR ADMIN COSTS (7.5471%)	TOTAL EPSDT-SGF AND ADMIN COST
00203	Pacific Clinics	15	12	34,931	-	2,636	37,567
00203	Pacific Clinics	15	33	-	-	-	-
00203	Pacific Clinics	15	41	432,128	-	32,613	464,741
00203	Pacific Clinics	15	54	26,478	-	1,998	28,476
00203	Pacific Clinics	15	61	54,633	-	4,123	58,756
00204	Pasadena Childrens Training Society	15	04	-	-	-	-
00204	Pasadena Childrens Training Society	15	10	-	-	-	-
00204	Pasadena Childrens Training Society	15	34	-	-	-	-
00204	Pasadena Childrens Training Society	15	42	615	-	46	661
00204	Pasadena Childrens Training Society	15	52	563	-	42	605
00204	Pasadena Childrens Training Society	15	62	336	-	25	361
00201	Penny Lane Centers	15	04	-	-	-	-
00201	Penny Lane Centers	15	10	43	-	3	46
00201	Penny Lane Centers	15	34	-	-	-	-
00201	Penny Lane Centers	15	42	906	-	68	974
00201	Penny Lane Centers	15	52	-	-	-	-
00201	Penny Lane Centers	15	58	908	-	69	977
00201	Penny Lane Centers	15	62	953	-	72	1,026
00801	Providence Community Services	15	04	11,037	-	833	11,870
00801	Providence Community Services	15	40	11,835	-	893	12,728
00801	Providence Community Services	15	62	3,921	-	296	4,216
00801	Providence Community Services	10	85	35,777	-	2,700	38,478
00208	San Fernando Valley CMHC, Inc.	15	04	667	-	50	717
00208	San Fernando Valley CMHC, Inc.	15	10	1,600	-	121	1,720
00208	San Fernando Valley CMHC, Inc.	15	42	21,437	-	1,618	23,055
00208	San Fernando Valley CMHC, Inc.	15	62	455	-	34	490
00320	San Gabriel Children's Center, Inc	10	85	46,871	-	3,537	50,409
00320	San Gabriel Children's Center, Inc	15	10	695	-	52	747
00320	San Gabriel Children's Center, Inc	15	42	3,264	-	246	3,511
00320	San Gabriel Children's Center, Inc	15	52	16,593	-	1,252	17,845
00320	San Gabriel Children's Center, Inc	15	62	2,975	-	225	3,200
00558	SHIELDS for Families, Inc.	15	10	-	-	-	-
00558	SHIELDS for Families, Inc.	15	42	-	-	-	-
00213	South Bay Children's Health Center	10	98	1,447	-	109	1,556
00213	South Bay Children's Health Center	15	04	408	-	31	439
00213	South Bay Children's Health Center	15	10	2,117	-	160	2,277
00213	South Bay Children's Health Center	15	42	8,995	-	679	9,673
00213	South Bay Children's Health Center	15	52	-	-	-	-
00213	South Bay Children's Health Center	15	62	3,287	-	248	3,535
00214	Special Service for Groups	15	03	1,250	-	94	1,345
00214	Special Service for Groups	15	12	609	-	46	655
00214	Special Service for Groups	15	41	7,599	-	574	8,173
00214	Special Service for Groups	15	54	285	-	22	306
00214	Special Service for Groups	15	58	3,515	-	265	3,780
00214	Special Service for Groups	15	61	1,247	-	94	1,341
00217	Saint John's Health Center	15	04	44	-	3	47
00217	Saint John's Health Center	15	10	118	-	9	127
00217	Saint John's Health Center	15	42	520	-	39	559
00217	Saint John's Health Center	15	62	1,602	-	121	1,723
00543	Starview	15	04	290	-	22	312
00543	Starview	15	10	709	-	54	763
00543	Starview	15	42	2,334	-	176	2,510
00543	Starview	15	52	201	-	15	216
00543	Starview	15	62	85	-	6	91
00216	Stirling Academy, Inc.	15	04	306	-	23	329
00216	Stirling Academy, Inc.	15	10	1,075	-	81	1,156
00216	Stirling Academy, Inc.	15	42	3,821	-	288	4,110
00216	Stirling Academy, Inc.	15	52	43	-	3	46
00216	Stirling Academy, Inc.	15	62	79	-	6	85
00206	Harbor View Rehabilitation Center	10	85	4,390	-	331	4,721
00206	Harbor View Rehabilitation Center	15	04	107	-	8	115
00206	Harbor View Rehabilitation Center	15	10	9	-	1	10
00206	Harbor View Rehabilitation Center	15	42	1,462	-	110	1,572
00206	Harbor View Rehabilitation Center	15	58	104	-	8	112
00221	VERDUGO MENTAL HEALTH	15	10	1,815	-	137	1,952
00221	VERDUGO MENTAL HEALTH	15	34	30	-	2	32
00221	VERDUGO MENTAL HEALTH	15	42	33,357	-	2,517	35,874
00221	VERDUGO MENTAL HEALTH	15	52	11,514	-	869	12,383
00221	VERDUGO MENTAL HEALTH	15	62	9,446	-	713	10,159

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TREATMENT (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (12.1302%)	CONTRACTOR ADMIN COSTS (7.5471%)	TOTAL EPSDT-SGF AND ADMIN COST
00196	Vista del Mar Child & Family Services	15	04	3,264	-	246	3,510
00196	Vista del Mar Child & Family Services	15	10	345	-	26	371
00196	Vista del Mar Child & Family Services	15	34	-	-	-	-
00196	Vista del Mar Child & Family Services	15	42	5,760	-	435	6,195
00196	Vista del Mar Child & Family Services	15	52	19	-	1	20
00196	Vista del Mar Child & Family Services	15	58	-	-	-	-
00196	Vista del Mar Child & Family Services	15	62	5,170	-	390	5,561
00196	Vista del Mar Child & Family Services	10	85	13,125	-	991	14,116
00196	Vista del Mar Child & Family Services	10	98	18,114	-	1,367	19,481
SUBTOTAL - TREATMENT - EPSDT-SGF				3,941,751	135,211	213,360	4,290,322
TOTAL - EPSDT-SGF				4,245,722	172,084	213,360	4,631,166
LESS: FY 2004-2005 SB 90 EPSDT SGF REVENUE ADJUSTMENT (Attachment 7c)							(743,596)
GRAND TOTAL EPSDT-SGF AND SHARE OF ADMIN COST							3,887,570

SUMMARY:

ASSESSMENT - IEP PROGRAM

EPSDT-SGF MATCH TO FFP	303,970	
ADMIN. COST	36,873	
TOTAL EPSDT-SGF AND SHARE OF ADMIN. COST	340,843	→ To HDS-3, Line 07

TREATMENT - SEP

FY 2005-2006 EPSDT-SGF MATCH TO FFP	3,941,751	
FY 2004-2005 SB90 EPSDT-SGF ADJUSTMENT	(743,596)	
SUBTOTAL	3,198,155	
ADD: SHARE OF ADMIN. COST	348,571	
TOTAL EPSDT-SGF AND SHARE OF ADMIN. COST	3,546,726	→ To HDS-3, Line 13

EPSDT-SGF SHARE OF ADMIN. COST

ASSESSMENT	36,873
TREATMENT	348,571
TOTAL	385,444

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB 90 CLAIM REVENUE ADJUSTMENTS - PRIOR YEAR
FY 2005-2006

(1) FY 2004-2005 SB 90 Claim State General Fund (SGF) Revenue Adjustment

		REVENUE OFFSET
FY 2004-2005 Final Medi-Cal Explanation of Benefits (EOB)		$ 4,760,508
FY 2004-2005 Estimate		5,504,104
Adjustment of FY 2004-2005 Estimate To Actual	***(To Attachment 7b)***	**$ (743,596)** [a]

(2) FY 2004-2005 SB 90 Claim Federal Financial Participation (FFP) Adjustment

		REVENUE OFFSET FFP
FY 2004-2005 Final Medi-Cal Explanation of Benefits (EOB)		$ 6,272,056
FY 2004-2005 Estimate		7,921,190
Adjustment of FY 2004-2005 Estimate To Actual	***(To Attachment 7a)***	**$ (1,649,134)** [a]

[a] Amounts will be an increase to FY 2005-2006 SB 90 claim.

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - THIRD PARTY REVENUES

LEGAL ENTITY NUMBER	LEGAL ENTITY NAME	MODE	SFC		NON-MEDI-CAL 3RD PARTY REVENUES
00213	South Bay Children's Health Center	15	42		1,122
SUBTOTAL					1,122
	Contract Providers (NGAs) Admin. Cost **(Attachment 9)**			7.5471%	85
TOTAL THIRD PARTY REVENUES AND SHARE OF ADMIN. COST					**1,207** → To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET -
CASE MANAGEMENT FOR OUT OF STATE PLACEMENT (SB 90 CHAPTER 654)

LEGAL ENTITY NUMBER	LEGAL ENTITY NAME	MODE	SFC	CASE MANAGEMENT	DMH DIRECTLY OPERATED ADMIN. COST	TOTAL
Assessment - Individualized Education Program (IEP)					12.1302%	
00019	LAC-DMH	15	04	$ 568,041	$ 68,905	$636,946
	TOTAL			$ 568,041	$ 68,905	$636,946

→ To HDS-3, Line 07

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET -
FEDERAL INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) FUNDS

	Amount
FY 2005-06 FEDERAL IDEA FUNDS APPROVED	$ 13,832,574

FY 2005-06 FEDERAL IDEA CLAIMED SERVICES TO LOS ANGELES COUNTY OFFICE OF EDUCATION (LACOE):

LAC-DMH	$ 3,550,066
Contract Providers (Includes In-State and Out-Of-State)	11,299,797
TOTAL	$ 14,849,863

FY 2005-06 FEDERAL IDEA FUNDS RECEIVED	$ 13,832,574

FEDERAL IDEA FUNDS - ALLOCATION TO NON MED-CAL SERVICES

	Net FY 2005-06 Expenditures*	FY 2005-06 Allocated IDEA FUNDS
LACDMH	$ 5,072,229	$ 5,072,229
CONTRACT PROVIDERS	8,270,953	5,513,598
OUT-OF-STATE - SED PUPILS (SB 90 CHAPTER 654)	3,246,747	3,246,747
TOTAL	$ 16,589,929	$ 13,832,574

Notes:
* Expenditures were based on eligible Non Medi-Cal mental health services from FY 2005-2006 Year End Cost Report.

1) Federal IDEA Funds For In-State Services To Handicapped Students:

	ASSESSMENT	TREATMENT	TOTAL
LACDMH	$ 1,449,671	$ 3,622,558	$ 5,072,229
CONTRACT PROVIDERS	-	5,513,598	5,513,598
TOTAL	$ 1,449,671	$ 9,136,156	$ 10,585,827

To HDS-3, Line 07 and FAM-27, Line 33

To HDS-3, Line 13

Attachment 8

FY 2005-06 Indirect Cost Proposal (ICP)

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

November 9, 2005

TO: Jeremy D. Cortez
Director of Finance
Department of Mental Health

FROM: Connie Yee, Chief
Accounting Division

SUBJECT: **Fiscal Year 2005-06 Indirect Cost Proposal**

As requested, we reviewed Mental Health's Fiscal Year 2005-06 Indirect Cost Proposal (ICP) submitted October 12, 2005. Based on our review, the rates shown in your workpapers are approved.

If you have any questions, please contact Rachelle Anema at (213) 974-0335.

CY:RV
I:\Mental Health\dmhicp05.doc

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(1) DMH Directly Operated Programs			(2) Life Support		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
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/PROGRAM	3,589,622		3,589,622	8,204		8,204
CONTRACTS ADMINISTRATION	-		-	13,661		13,661
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		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	12,342,749	164,656,194	176,998,943	90,645	-	90,645
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	1,953,582		1,953,582	29,891		29,891
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/PROGRAM	372,578		372,578	3,793		3,793
CONTRACTS ADMINISTRATION	-		-	479		479
MANAGEMENT INFORMATION SYSTEMS	3,632,183		3,632,183	152,578		152,578
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		-	-		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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(1,927,411)		(1,927,411)	(39,590)		(39,590)
CARRY FORWARD - DMH - WORKSHEET 3-B	(7,287,432)		(7,287,432)	(725,203)		(725,203)
SUB-TOTAL SS & OTHERS	5,056,709	33,012,183	38,068,892	(578,213)	3,024,446	2,446,233
TOTAL EXPENDITURES						
CCAP	1,953,582	-	1,953,582	29,891	-	29,891
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/PROGRAM	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-GENERAL	-	184,428,012	184,428,012	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	13,240,365	13,240,365	-	-	-
LIFE SUPPORT	-	-	-	-	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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(1,927,411)	-	(1,927,411)	(39,590)	-	(39,590)
CARRY FORWARD - DMH - WORKSHEET 3-B	(7,287,432)	-	(7,287,432)	(725,203)	-	(725,203)
TOTAL EXPENDITURES	17,399,458	197,668,377	215,067,835	(485,567)	3,024,446	2,538,879
		DMH OH	7.8140%		DMH OH	-17.0431%
		CCAP	0.9883%		CCAP	0.9883%
ADMINISTRATION OVERHEAD RATE	17,399,458 /	197,668,377 =	8.8023%	(485,567) /	3,024,446 =	-16.0547%

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(3a) In-State MH Contract Providers			(3b) Consultation, Out of State, & Other Contractors		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	905,237		905,237	16,177		16,177
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,286,409		4,286,409	72,596		72,596
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	9,019,649		9,019,649	161,161		161,161
CONTRACTS ADMINISTRATION	4,397,122		4,397,122	56,815		56,815
MANAGEMENT INFORMATION SYSTEMS	2,526,231		2,526,231	-		-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL			-			-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL			-			-
LIFE SUPPORT			-			-
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			-			-
SUB-TOTAL S&EB	21,134,647	-	21,134,647	306,769	-	306,769
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	4,908,768		4,908,768	67,720		67,720
EXECUTIVE OFFICE	111,206		111,206	1,987		1,987
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	279,492		279,492	4,949		4,949
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	936,178		936,178	16,730		16,730
CONTRACTS ADMINISTRATION	147,404		147,404	1,872		1,872
MANAGEMENT INFORMATION SYSTEMS	11,435,381		11,435,381	-		-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL			-			-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL			-			-
LIFE SUPPORT			-			-
DHS			-			-
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(4,587,493)		(4,587,493)	(81,979)		(81,979)
CARRY FORWARD - DMH - WORKSHEET 3-B	(2,340,100)		(2,340,100)	(318,083)		(318,083)
SUB-TOTAL SS & OTHERS	10,890,836	496,681,573	507,572,409	(287,004)	8,875,704	8,588,699
TOTAL EXPENDITURES						
CCAP	4,908,768	-	4,908,768	67,720	-	67,720
EXECUTIVE OFFICE	1,016,443	-	1,016,443	18,164	-	18,164
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,565,901	-	4,565,901	77,544	-	77,544
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	9,955,826	-	9,955,826	177,911	-	177,911
CONTRACTS ADMINISTRATION	4,544,526	-	4,544,526	58,488	-	58,488
MANAGEMENT INFORMATION SYSTEMS	13,961,612	-	13,961,612	-	-	-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	-	-	-	-	-
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(4,587,493)	-	(4,587,493)	(81,979)	-	(81,979)
CARRY FORWARD - DMH - WORKSHEET 3-B	(2,340,100)	-	(2,340,100)	(318,083)	-	(318,083)
TOTAL EXPENDITURES	32,025,483	496,681,573	528,707,056	19,765	8,875,704	8,895,468
		DMH OH	5.4596%		DMH OH	-0.7656%
		CCAP	0.9883%		CCAP	0.9883%
ADMINISTRATION OVERHEAD RATE	32,025,483 /	496,681,573 =	6.4479%	19,765 /	8,875,704 =	0.2227%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(4) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	39,650		39,650	16,570		16,570
GENERAL ADMINISTRATION OPERATIONS	-		-	239,345		239,345
FISCAL SERVICES	187,748		187,748	50,950		50,950
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	369,408		369,408	331,768		331,768
CONTRACTS ADMINISTRATION	40,995		40,995	-		-
MANAGEMENT INFORMATION SYSTEMS	78,171		78,171	6,193		6,193
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		5,502,949	5,502,949
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	715,972	-	715,972	643,826	5,502,949	6,146,775
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	215,008		215,008	84,431		84,431
EXECUTIVE OFFICE	4,871		4,871	1,913		1,913
GENERAL ADMINISTRATION OPERATIONS	-		-	330,309		330,309
FISCAL SERVICES	12,242		12,242	3,289		3,289
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	40,424		40,424	14,670		14,670
CONTRACTS ADMINISTRATION	854		854	-		-
MANAGEMENT INFORMATION SYSTEMS	391,314		391,314	20,889		20,889
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		87,020,284	87,020,284		-	-
PUBLIC GUARDIAN		-	-		3,040,004	3,040,004
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(256,259)		(256,259)	(103,920)		(103,920)
CARRY FORWARD - DMH - WORKSHEET 3-B	(4,250)		(4,250)	(166,954)		(166,954)
SUB-TOTAL SS & OTHERS	404,004	87,020,284	87,424,288	184,827	3,040,004	3,224,830
TOTAL EXPENDITURES						
CCAP	215,008	-	215,008	84,431	-	84,431
EXECUTIVE OFFICE	44,521	-	44,521	17,483	-	17,483
GENERAL ADMINISTRATION OPERATIONS	-	-	-	569,653	-	569,653
FISCAL SERVICES	199,990	-	199,990	54,239	-	54,239
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	409,832	-	409,832	346,438	-	346,438
CONTRACTS ADMINISTRATION	41,849	-	41,849	-	-	-
MANAGEMENT INFORMATION SYSTEMS	469,485	-	469,485	27,082	-	27,082
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	87,020,284	87,020,284	-	-	-
PUBLIC GUARDIAN	-	-	-	-	8,542,952	8,542,952
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(256,259)	-	(256,259)	(103,920)	-	(103,920)
CARRY FORWARD - DMH - WORKSHEET 3-B	(4,250)	-	(4,250)	(166,954)	-	(166,954)
TOTAL EXPENDITURES	1,119,977	87,020,284	88,140,261	828,453	8,542,952	9,371,405
		DMH OH	1.0400%		DMH OH	8.7092%
		CCAP	0.2471%		CCAP	0.9883%
ADMINISTRATION OVERHEAD RATE	1,119,977 /	87,020,284 =	1.2870%	828,453 /	8,542,952 =	9.6975%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	10,484		10,484	59,640		59,640
GENERAL ADMINISTRATION OPERATIONS	199,454		199,454	-		-
FISCAL SERVICES	34,306		34,306	209,917		209,917
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	21,064		21,064	555,646		555,646
CONTRACTS ADMINISTRATION	-		-	147,805		147,805
MANAGEMENT INFORMATION SYSTEMS	-		-	333,362		333,362
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	265,308	5,520,842	5,788,150	1,306,370	-	1,306,370
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	56,850		56,850	323,405		323,405
EXECUTIVE OFFICE	1,288		1,288	7,327		7,327
GENERAL ADMINISTRATION OPERATIONS	275,257		275,257	-		-
FISCAL SERVICES	2,215		2,215	1,044,079		1,044,079
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	7,328		7,328	60,804		60,804
CONTRACTS ADMINISTRATION	-		-	5,181		5,181
MANAGEMENT INFORMATION SYSTEMS	-		-	1,318,490		1,318,490
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(55,292)		(55,292)	(308,775)		(308,775)
CARRY FORWARD - DMH - WORKSHEET 3-B	(327,429)		(327,429)	5,388,422		5,388,422
SUB-TOTAL SS & OTHERS	(39,784)	231,345	191,561	7,838,932	84,538,984	92,375,916
TOTAL EXPENDITURES						
CCAP	56,850	-	56,850	323,405	-	323,405
EXECUTIVE OFFICE	11,772	-	11,772	66,966	-	66,966
GENERAL ADMINISTRATION OPERATIONS	474,711	-	474,711	-	-	-
FISCAL SERVICES	36,521	-	36,521	1,253,996	-	1,253,996
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	28,392	-	28,392	616,450	-	616,450
CONTRACTS ADMINISTRATION	-	-	-	152,986	-	152,986
MANAGEMENT INFORMATION SYSTEMS	-	-	-	1,649,852	-	1,649,852
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(55,292)	-	(55,292)	(308,775)	-	(308,775)
CARRY FORWARD - DMH - WORKSHEET 3-B	(327,429)	-	(327,429)	5,388,422	-	5,388,422
TOTAL EXPENDITURES	225,524	5,752,186	5,977,711	9,143,302	84,538,984	93,682,286
		DMH OH	2.9324%		DMH OH	10.4329%
		CCAP	0.9883%		CCAP	0.3626%
ADMINISTRATION OVERHEAD RATE	225,524 /	5,752,186 =	3.9207%	9,143,302 /	84,538,984 =	10.8155%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(8) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
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/PROGRAM	131,448		131,448	173,074		173,074
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	65,101		65,101
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	508,791	336,215	845,006	322,242	-	322,242
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	478,942		478,942	106,701		106,701
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/PROGRAM	60,776		60,776	19,848		19,848
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	219,805		219,805
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(271,297)		(271,297)	(169,261)		(169,261)
CARRY FORWARD - DMH - WORKSHEET 3-B	(53,640)		(53,640)	(183,457)		(183,457)
SUB-TOTAL SS & OTHERS	244,288	48,124,310	48,368,599	10	43,185,230	43,185,240
TOTAL EXPENDITURES						
CCAP	478,942	-	478,942	106,701	-	106,701
EXECUTIVE OFFICE	99,173	-	99,173	22,094	-	22,094
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	307,677	-	307,677	68,546	-	68,546
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	192,224	-	192,224	192,922	-	192,922
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	284,706	-	284,706
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(271,297)	-	(271,297)	(169,261)	-	(169,261)
CARRY FORWARD - DMH - WORKSHEET 3-B	(53,640)	-	(53,640)	(183,457)	-	(183,457)
TOTAL EXPENDITURES	753,079	48,460,526	49,213,605	322,251	43,185,230	43,507,481
		DMH OH	0.5657%		DMH OH	0.4981%
		CCAP	0.9883%		CCAP	0.2471%
ADMINISTRATION OVERHEAD RATE	753,079 /	48,460,526 =	1.5540%	322,251 /	43,185,230 =	0.7452%

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(10) Grand Total		
	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS			
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/PROGRAM	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-GENERAL	-	156,199,470	156,199,470
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	8,456,724	8,456,724
LIFE SUPPORT	-	-	-
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	-	336,215	336,215
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	37,637,319	176,016,200	213,653,519
SRVC & SUPP / OTHER CHAR /FIX ASSETS			
CCAP	8,245,297	-	8,245,297
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/PROGRAM	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-GENERAL	-	28,226,542	28,226,542
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	4,783,641	4,783,641
LIFE SUPPORT	-	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
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(7,801,277)	-	(7,801,277)
CARRY FORWARD - DMH - WORKSHEET 3-B	(6,018,126)	-	(6,018,126)
SUB-TOTAL S& & OTHERS	23,714,405	807,734,062	831,448,468
TOTAL EXPENDITURES			
CCAP	8,245,297	-	8,245,297
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/PROGRAM	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-GENERAL	-	184,426,012	184,426,012
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	13,240,365	13,240,365
LIFE SUPPORT	-	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
SD/MC 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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(7,801,277)	-	(7,801,277)
CARRY FORWARD - DMH - WORKSHEET 3-B	(6,018,126)	-	(6,018,126)
TOTAL EXPENDITURES	61,351,724	983,750,262	1,045,101,987

ADMINISTRATION OVERHEAD RATE

Attachment 9

FY 2005-06 Year End Indirect Cost Rates by Program

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(1) DMH Directly Operated Programs			(2) Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	584,804		584,804	5,822		5,822
GENERAL ADMINISTRATION OPERATIONS	6,614,351		6,614,351	-		-
FISCAL SERVICES	1,730,898		1,730,898	12,632		12,632
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,261,834		4,261,834	5,898		5,898
CONTRACTS ADMINISTRATION	-		-	10,487		10,487
MANAGEMENT INFORMATION SYSTEMS	1,139,699		1,139,699	65,634		65,634
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		179,468,942	179,468,942		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		11,670,927	11,670,927		-	-
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		-	-		-	-
SUB-TOTAL S&EB	14,331,588	191,139,869	205,471,457	100,472	-	100,472
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	1,965,429		1,965,429	19,566		19,566
EXECUTIVE OFFICE	41,028		41,028	408		408
GENERAL ADMINISTRATION OPERATIONS	7,723,691		7,723,691	-		-
FISCAL SERVICES	37,209		37,209	355		355
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	631,395		631,395	1,820		1,820
CONTRACTS ADMINISTRATION	-		-	302		302
MANAGEMENT INFORMATION SYSTEMS	2,976,955		2,976,955	144,504		144,504
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		30,801,822	30,801,822		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		6,474,631	6,474,631		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		2,273,903	2,273,903
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		-	-		-	-
SUB-TOTAL SS & OTHERS	13,375,707	37,276,453	50,652,159	166,954	2,273,903	2,440,857
TOTAL EXPENDITURES						
CCAP	1,965,429	-	1,965,429	19,566	-	19,566
EXECUTIVE OFFICE	625,832	-	625,832	6,230	-	6,230
GENERAL ADMINISTRATION OPERATIONS	14,338,043	-	14,338,043	-	-	-
FISCAL SERVICES	1,768,107	-	1,768,107	12,987	-	12,987
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,893,230	-	4,893,230	7,718	-	7,718
CONTRACTS ADMINISTRATION	-	-	-	10,788	-	10,788
MANAGEMENT INFORMATION SYSTEMS	4,116,654	-	4,116,654	210,137	-	210,137
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	210,270,764	210,270,764	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	18,145,558	18,145,558	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,273,903	2,273,903
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	-	-	-	-	-	-
TOTAL EXPENDITURES	27,707,295	228,416,322	256,123,616	267,426	2,273,903	2,541,329

			DMH OH	11.2697%			DMH OH	10.9002%
			CCAP	0.8605%			CCAP	0.8605%
ADMIN. OVERHEAD RATE FOR FY 2005-06	27,707,295	/ 228,416,322	=	12.1302%	267,426	/ 2,273,903	=	11.7607%
ADMIN. OVERHEAD RATE FOR FY 2004-05	27,687,107	/ 207,689,822	=	13.3182%	263,739	/ 2,163,826	=	12.1885%
	ok	ok		ok	ok	ok		ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	3 (a) In-State MH Contract Providers			3 (b) Consulatsion, Out-of-State, & Other Contractors		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	1,498,706		1,498,706	35,775		35,775
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,435,856		4,435,856	102,257		102,257
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,922,006		10,922,006	260,715		260,715
CONTRACTS ADMINISTRATION	5,677,928		5,677,928	93,316		93,316
MANAGEMENT INFORMATION SYSTEMS	4,208,629		4,208,629	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	26,743,124	-	26,743,124	492,063	-	492,063
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	5,036,898		5,036,898	120,234		120,234
EXECUTIVE OFFICE	105,144		105,144	2,510		2,510
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	95,357		95,357	2,274		2,274
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	1,618,107		1,618,107	38,625		38,625
CONTRACTS ADMINISTRATION	116,559		116,559	2,036		2,036
MANAGEMENT INFORMATION SYSTEMS	10,464,644		10,464,644	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		585,373,395	585,373,395		-	-
OTHER CONTRACT PROVIDERS		-	-		13,973,221	13,973,221
SUB-TOTAL SS & OTHERS	17,435,709	585,373,395	602,809,103	165,678	13,973,221	14,138,899
TOTAL EXPENDITURES						
CCAP	5,036,898	-	5,036,898	120,234	-	120,234
EXECUTIVE OFFICE	1,603,850	-	1,603,850	38,285	-	38,285
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,531,213	-	4,531,213	104,531	-	104,531
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	12,540,113	-	12,540,113	299,340	-	299,340
CONTRACTS ADMINISTRATION	5,793,486	-	5,793,486	95,352	-	95,352
MANAGEMENT INFORMATION SYSTEMS	14,673,273	-	14,673,273	-	-	-
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	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	13,973,221	13,973,221
TOTAL EXPENDITURES	44,178,833	585,373,395	629,552,227	657,742	13,973,221	14,630,962

			DMH OH	6.8867%			DMH OH	3.8467%
			CCAP	0.8605%			CCAP	0.8605%
ADMIN. OVERHEAD RATE FOR FY 2005-06	44,178,833	/ 585,373,395	=	7.5471%	657,742	/ 13,973,221	=	4.7072%
ADMIN. OVERHEAD RATE FOR FY 2004-05	46,883,556	/ 642,367,668	=	8.6442%	502,225	/ 9,936,469	=	5.0543%
	ok	ok		ok	ok	ok		ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(4) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	69,652		69,652	29,008		29,008
GENERAL ADMINISTRATION OPERATIONS	-		-	396,322		396,322
FISCAL SERVICES	206,154		206,154	62,940		62,940
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	471,696		471,696	369,225		369,225
CONTRACTS ADMINISTRATION	56,218		56,218	-		-
MANAGEMENT INFORMATION SYSTEMS	129,454		129,454	17,242		17,242
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		6,568,980	6,568,980
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	933,173	-	933,173	874,737	6,568,980	7,443,717
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	234,088		234,088	97,490		97,490
EXECUTIVE OFFICE	4,887		4,887	2,035		2,035
GENERAL ADMINISTRATION OPERATIONS	-		-	462,792		462,792
FISCAL SERVICES	4,432		4,432	1,767		1,767
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	41,680		41,680	47,264		47,264
CONTRACTS ADMINISTRATION	355		355	-		-
MANAGEMENT INFORMATION SYSTEMS	340,720		340,720	37,961		37,961
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		108,819,867	108,819,867		-	-
PUBLIC GUARDIAN		-	-		4,761,012	4,761,012
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	626,161	108,819,867	109,446,028	649,309	4,761,012	5,410,322
TOTAL EXPENDITURES						
CCAP	234,088	-	234,088	97,490	-	97,490
EXECUTIVE OFFICE	74,538	-	74,538	31,043	-	31,043
GENERAL ADMINISTRATION OPERATIONS	-	-	-	859,115	-	859,115
FISCAL SERVICES	210,586	-	210,586	64,707	-	64,707
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	513,376	-	513,376	416,489	-	416,489
CONTRACTS ADMINISTRATION	56,573	-	56,573	-	-	-
MANAGEMENT INFORMATION SYSTEMS	470,174	-	470,174	55,202	-	55,202
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	108,819,867	108,819,867	-	-	-
PUBLIC GUARDIAN	-	-	-	-	11,329,992	11,329,992
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	1,559,334	108,819,867	110,379,201	1,524,046	11,329,992	12,854,039

			DMH OH	1.2176%		DMH OH	12.5910%
			CCAP	0.2151%		CCAP	0.8605%
ADMIN. OVERHEAD RATE FOR FY 2005-06	1,559,334	/ 108,819,867 =		1.4329%	1,524,046	/ 11,329,992 =	13.4514%
ADMIN. OVERHEAD RATE FOR FY 2004-05	1,684,559	/ 97,631,772 =		1.7254%	1,208,068	/ 9,222,332 =	13.0994%
	ok	ok	ok		ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	12,996		12,996	83,122		83,122
GENERAL ADMINISTRATION OPERATIONS	184,694		184,694	-		-
FISCAL SERVICES	28,198		28,198	188,788		188,788
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,033		19,033	562,918		562,918
CONTRACTS ADMINISTRATION	-		-	149,726		149,726
MANAGEMENT INFORMATION SYSTEMS	-		-	647,294		647,294
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		4,824,674	4,824,674		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	244,921	4,824,674	5,069,595	1,631,849	-	1,631,849
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	43,676		43,676	279,358		279,358
EXECUTIVE OFFICE	912		912	5,832		5,832
GENERAL ADMINISTRATION OPERATIONS	215,670		215,670	-		-
FISCAL SERVICES	792		792	211,080		211,080
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,141		4,141	49,740		49,740
CONTRACTS ADMINISTRATION	-		-	4,306		4,306
MANAGEMENT INFORMATION SYSTEMS	-		-	1,491,608		1,491,608
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		251,271	251,271		-	-
FEE FOR SERVICE		-	-		80,031,518	80,031,518
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	265,191	251,271	516,462	2,041,925	80,031,518	82,073,443
TOTAL EXPENDITURES						
CCAP	43,676	-	43,676	279,358	-	279,358
EXECUTIVE OFFICE	13,907	-	13,907	88,953	-	88,953
GENERAL ADMINISTRATION OPERATIONS	400,364	-	400,364	-	-	-
FISCAL SERVICES	28,990	-	28,990	399,868	-	399,868
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	23,174	-	23,174	612,659	-	612,659
CONTRACTS ADMINISTRATION	-	-	-	154,032	-	154,032
MANAGEMENT INFORMATION SYSTEMS	-	-	-	2,138,902	-	2,138,902
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	5,075,945	5,075,945	-	-	-
FEE FOR SERVICE	-	-	-	-	80,031,518	80,031,518
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	510,111	5,075,945	5,586,056	3,673,773	80,031,518	83,705,292

			DMH OH	9.1891%		DMH OH	4.2413%
			CCAP	0.8605%		CCAP	0.3491%
ADMIN. OVERHEAD RATE FOR FY 2005-06	510,111	/ 5,075,945	=	10.0496%	3,673,773	/ 80,031,518	= 4.5904%
ADMIN. OVERHEAD RATE FOR FY 2004-05	581,204	/ 5,000,905	=	11.6220%	3,927,888	/ 82,704,659	= 4.7494%
	ok	ok		ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(8) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	111,623		111,623	21,844		21,844
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	242,197		242,197	47,396		47,396
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	113,087		113,087	138,068		138,068
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	140,327		140,327
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		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		605,011	605,011		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	466,907	605,011	1,071,917	347,635	-	347,635
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	375,145		375,145	73,413		73,413
EXECUTIVE OFFICE	7,831		7,831	1,532		1,532
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	6,800		6,800	1,331		1,331
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	34,890		34,890	12,939		12,939
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	308,954		308,954
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		-	-		34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS		42,993,292	42,993,292		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	424,667	42,993,292	43,417,959	398,169	34,127,285	34,525,454
TOTAL EXPENDITURES						
CCAP	375,145	-	375,145	73,413	-	73,413
EXECUTIVE OFFICE	119,454	-	119,454	23,376	-	23,376
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	248,997	-	248,997	48,727	-	48,727
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	147,977	-	147,977	151,007	-	151,007
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	449,281	-	449,281
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	-	-	-	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	43,598,303	43,598,303	-	-	-
IN-STATE MH CONTRACT PROVIDERS			-			-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	891,573	43,598,303	44,489,876	745,804	34,127,285	34,873,089
		DMH OH	1.1845%		DMH OH	1.9702%
		CCAP	0.8605%		CCAP	0.2151%
ADMIN. OVERHEAD RATE FOR FY 2005-06	891,573 /	43,598,303 =	2.0450%	745,804 /	34,127,285 =	2.1854%
ADMIN. OVERHEAD RATE FOR FY 2004-05	926,907 /	38,080,255 =	2.4341%	768,264 /	34,493,035 =	2.2273%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM (10)
See Worksheet 4 for Indirect/Direct Cost details

	Grand Total		
	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS			
CCAP	-	-	-
EXECUTIVE OFFICE	2,453,350	-	2,453,350
GENERAL ADMINISTRATION OPERATIONS	7,195,368	-	7,195,368
FISCAL SERVICES	7,057,318	-	7,057,318
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	17,124,481	-	17,124,481
CONTRACTS ADMINISTRATION	5,987,674	-	5,987,674
MANAGEMENT INFORMATION SYSTEMS	6,348,276	-	6,348,276
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	179,468,942	179,468,942
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	11,670,927	11,670,927
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-
DHS	-	-	-
PUBLIC GUARDIAN	-	6,568,980	6,568,980
TAR/OFFICE OF MANAGED CARE	-	4,624,674	4,624,674
FEE FOR SERVICE	-	-	-
STATE HOSPITAL	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	605,011	605,011
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	46,166,466	203,138,533	249,305,001
SRVC & SUPP / OTHER CHAR / FIXED ASSETS			
CCAP	6,245,297	-	6,245,297
EXECUTIVE OFFICE	172,119	-	172,119
GENERAL ADMINISTRATION OPERATIONS	8,402,154	-	8,402,154
FISCAL SERVICES	361,395	-	361,395
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	2,480,602	-	2,480,602
CONTRACTS ADMINISTRATION	122,557	-	122,557
MANAGEMENT INFORMATION SYSTEMS	15,765,345	-	15,765,345
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	30,801,822	30,801,822
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	6,474,631	6,474,631
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,273,903	2,273,903
DHS	-	108,819,867	108,819,867
PUBLIC GUARDIAN	-	4,761,012	4,761,012
TAR/OFFICE OF MANAGED CARE	-	251,271	251,271
FEE FOR SERVICE	-	80,031,518	80,031,518
STATE HOSPITAL	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	42,993,292	42,993,292
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395
OTHER CONTRACT PROVIDERS	-	13,973,221	13,973,221
SUB-TOTAL SS & OTHERS	35,549,469	909,881,217	945,430,686
TOTAL EXPENDITURES			
CCAP	6,245,297	-	6,245,297
EXECUTIVE OFFICE	2,625,469	-	2,625,469
GENERAL ADMINISTRATION OPERATIONS	15,597,522	-	15,597,522
FISCAL SERVICES	7,418,713	-	7,418,713
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,605,082	-	19,605,082
CONTRACTS ADMINISTRATION	6,110,231	-	6,110,231
MANAGEMENT INFORMATION SYSTEMS	22,113,623	-	22,113,623
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	210,270,764	210,270,764
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	18,145,558	18,145,558
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,273,903	2,273,903
DHS	-	108,819,867	108,819,867
PUBLIC GUARDIAN	-	11,329,992	11,329,992
TAR/OFFICE OF MANAGED CARE	-	5,075,945	5,075,945
FEE FOR SERVICE	-	80,031,518	80,031,518
STATE HOSPITAL	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	43,598,303	43,598,303
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395
OTHER CONTRACT PROVIDERS	-	13,973,221	13,973,221
TOTAL EXPENDITURES	81,715,937	1,113,019,750	1,194,735,687

ADMIN. OVERHEAD RATE FOR FY 2005-06
ADMIN. OVERHEAD RATE FOR FY 2004-05

ok ok ok

Attachment 10

FY 2005-06 MH 1966 Cost Report Forms

County of Los Angeles - Department of Mental Health
Legal Entities with SB 90 Claims for Reimbursement
FY 2005-2006 MH 1966 Cost Report Forms

Legal Entity Number	Legal Entity Name
00019	Los Angeles County
00180	Amanecer Community Counseling Service
00173	Associated League of Mexican Americans, Inc.
00178	Cedars-Sinai Medical Center
00210	Child & Family Center
00207	Child & Family Guidance Center
00668	Children's Bureau
00179	Children's Hospital Los Angeles
00591	Children's Institute, Inc.
00181	Community Family Guidance Center
00472	Devereux Foundation
00183	Didi Hirsch Psychiatric Service
00184	Dunoff Center for Child Dev.
00778	D'Veal Family and Youth Services
00188	Enki Health and Research
00724	Foothill Family Service
00191	The Guidance Center
00174	Hamburger Homes dba Aviva
00192	Hathaway-Sycamores Child & Family Services
00198	The Help Group Child and Family Center
00321	Hillsides
00171	The Almansor Center
00195	Intercommunity Child Guidance Center
00199	Los Angeles Child Guidance Clinic
00203	Pacific Clinics
00204	Pasadena Childrens Training Society
00201	Penny Lane Centers
00801	Providence Community Services
00208	San Fernando Valley CMHC, Inc.
00320	San Gabriel Children's Center, Inc
00558	SHIELDS for Families, Inc.
00213	South Bay Children's Health Center
00214	Special Service for Groups
00217	Saint John's Health Center
00543	Starview
00216	Stirling Academy, Inc.
00206	Harbor View Rehabilitation Center
00221	Verdugo Mental Health
00196	Vista del Mar Child & Family Services

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: LOS ANGELES
County Code: 19
Legal Entity: COUNTY OF LOS ANGELES
Legal Entity Number: 00019
Mode: 10 - Day Services

			A	B CR	C CR	D	E	F	G
			Mode Total	Service Function 82	Service Function 85	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		100.00%	0.05%	99.95%				
2	Total Units			13	18,745				
3	Gross Cost		3,981,385	2,127	3,979,258				
4	Cost per Unit			163.59	212.28				
5	SMA per Unit			139.26	195.58				
6	Published Charge per Unit			138.17	179.30				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		13	4,351				
8A		10/01/05 - 06/30/06			12,879				
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06			38				
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units				1,477				
13	Medi-Cal Costs	07/01/05 - 09/30/05	925,773	2,127	923,646				
13A		10/01/05 - 06/30/06	2,734,002		2,734,002				
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	852,779	1,810	850,969				
14A		10/01/05 - 06/30/06	2,518,875		2,518,875				
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	781,931	1,796	780,134				
15A		10/01/05 - 06/30/06	2,309,205		2,309,205				
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06	8,067		8,067				
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06	7,432		7,432				
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06	6,813		6,813				
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		313,543		313,543				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: LOS ANGELES
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: COUNTY OF LOS ANGELES			A	B	C	D	E	F	G
Legal Entity Number: 00019			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	58
1	Allocation Percentage		100.00%	10.64%	1.68%	0.57%	36.94%	5.62%	0.05%
2	Total Units			9,269,709	1,140,138	386,903	25,136,288	3,820,584	37,301
3	Gross Cost		176,888,129	18,813,528	2,964,138	1,014,655	65,349,483	9,932,779	95,975
4	Cost per Unit			2.03	2.60	2.62	2.60	2.60	2.60
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit			1.73	2.22	2.22	2.22	2.22	2.22
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		1,119,510		2,450	2,634,745		12,023
8A		10/01/05 - 06/30/06		3,006,230	53,960	11,062	7,447,100	42,000	25,278
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05		163,659		288	552,590		
9A		10/01/05 - 06/30/06		644,941		180	1,449,003		
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05		5,328			17,326		
10A		10/01/05 - 06/30/06		9,592			37,221		
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06		380			827		
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		12,409			43,223		
11A		10/01/05 - 06/30/06		54,953	763		180,722		
12	Non-Medi-Cal Units			4,252,707	1,085,415	372,823	12,573,531	3,778,584	
13	Medi-Cal Costs	07/01/05 - 09/30/05	15,983,881	2,272,124		6,425	7,369,788		31,257
13A		10/01/05 - 06/30/06	44,727,679	6,101,356	140,286	29,010	19,361,018	109,192	65,718
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	15,157,522	2,183,045		6,174	7,143,557		30,298
14A		10/01/05 - 06/30/06	42,353,286	5,862,149	135,979	27,878	18,768,692	105,840	63,701
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	13,586,696	1,936,752		5,439	6,293,134		26,691
15A		10/01/05 - 06/30/06	38,008,047	5,200,778	119,791	24,558	16,532,562	93,240	56,117
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	3,468,518	332,157		755	1,436,627		
17A		10/01/05 - 06/30/06	9,602,448	1,308,953		472	3,767,127		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	3,272,261	319,135		726	1,392,527		
18A		10/01/05 - 06/30/06	9,068,515	1,257,635		454	3,651,488		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	2,943,809	283,130		639	1,226,750		
19A		10/01/05 - 06/30/06	8,155,563	1,115,748		400	3,216,787		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	73,293	10,814			45,044		
21A		10/01/05 - 06/30/06	168,840	19,468			96,787		
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	70,073	10,390			43,662		
22A		10/01/05 - 06/30/06	160,928	18,704			93,797		
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	62,407	9,217			38,464		
23A		10/01/05 - 06/30/06	143,740	16,584			82,631		
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06	5,667	771			2,150		
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06	5,348	741			2,084		
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06	4,812	657			1,836		
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	178,711	25,185			112,371		
29A		10/01/05 - 06/30/06	770,414	111,531	1,984		469,842		
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	170,946	24,198			108,922		
30A		10/01/05 - 06/30/06	736,408	107,158	1,923		455,419		
31	Healthy Families Published Charges	07/01/05 - 09/30/05	152,182	21,468			95,955		
31A		10/01/05 - 06/30/06	655,957	95,069	1,694		401,203		
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		101,910,578	8,631,169	2,821,869	977,992	32,688,747	9,823,587	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: LOS ANGELES
County Code: 19

			CR H	CR I	J	K	L	M	N
Legal Entity: COUNTY OF LOS ANGELES			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00019									
Mode: 15 - Outpatient Services (Program 1)			62	77					
1	Allocation Percentage		30.14%	14.36%					
2	Total Units		10,519,498	6,220,743					
3	Gross Cost		53,306,625	25,409,947					
4	Cost per Unit		5.07	4.08					
5	SMA per Unit		4.66	3.75					
6	Published Charge per Unit		4.28	3.45					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	862,847	472,955					
8A		10/01/05 - 06/30/06	2,603,649	1,402,140					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05	249,116	108,398					
9A		10/01/05 - 06/30/06	627,132	330,001					
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05	2,009	1,776					
10A		10/01/05 - 06/30/06	5,175	6,483					
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06	300	300					
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	5,687	3,020					
11A		10/01/05 - 06/30/06	22,710	17,621					
12	Non-Medi-Cal Units		6,140,873	3,880,049					
13	Medi-Cal Costs	07/01/05 - 09/30/05	4,372,401	1,931,885					
13A		10/01/05 - 06/30/06	13,193,761	5,727,339					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	4,020,867	1,773,581					
14A		10/01/05 - 06/30/06	12,133,004	5,258,025					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	3,692,985	1,631,695					
15A		10/01/05 - 06/30/06	11,143,618	4,837,383					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	1,262,373	434,605					
17A		10/01/05 - 06/30/06	3,177,936	1,347,959					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	1,160,881	398,993					
18A		10/01/05 - 06/30/06	2,922,435	1,237,504					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	1,066,216	367,073					
19A		10/01/05 - 06/30/06	2,684,125	1,136,503					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	10,180	7,254					
21A		10/01/05 - 06/30/06	26,224	26,481					
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	9,362	8,660					
22A		10/01/05 - 06/30/06	24,116	24,311					
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	8,599	6,127					
23A		10/01/05 - 06/30/06	22,149	22,366					
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06	1,520	1,225					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06	1,398	1,125					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06	1,284	1,035					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	28,818	12,336					
29A		10/01/05 - 06/30/06	115,081	71,977					
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	26,501	11,325					
30A		10/01/05 - 06/30/06	105,829	66,079					
31	Healthy Families Published Charges	07/01/05 - 09/30/05	24,340	10,419					
31A		10/01/05 - 06/30/06	97,199	60,792					
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		24,118,330	15,848,885					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: LOS ANGELES
County Code: 19

Legal Entity: COUNTY OF LOS ANGELES		A	CR B	CR C	CR D	CR E	CR F	CR G
Legal Entity Number: 00019			Service	Service	Service	Service	Service	Service
Mode: 60 - Support Services		Mode Total	Function	Function	Function	Function	Function	Function
			20	30	40	60	64	64
1	Allocation Percentage	100.00%	1.81%	7.10%	3.70%	1.64%	30.32%	55.43%
2	Total Units		8,066	31,678	62,810	9,476		
3	Gross Cost	61,539,159	1,112,856	4,370,249	2,273,903	1,011,722	18,658,881	34,111,548
4	Cost per Unit		137.97	137.96	36.20	106.77		
5	Non-Medi-Cal Units (Same as Line 2)		8,066	31,678	62,810	9,476		
6	Non-Medi-Cal Costs (Same as Line 3)	61,539,159	1,112,856	4,370,249	2,273,903	1,011,722	18,658,881	34,111,548

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Amanecer Community Counseling Service
Legal Entity Number: 001B0
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	17.98%	7.26%	0.34%	52.25%	9.53%	12.15%
2	Total Units			615,439	193,729	9,075	1,394,950	254,488	174,417
3	Gross Cost		5,227,397	939,878	379,303	17,768	2,731,182	498,225	635,176
4	Cost per Unit			1.53	1.96	1.96	1.96	1.96	3.64
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.95	2.50	2.50	2.50	2.50	4.65
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		89,984	37,789	2,745	229,789	56,413	24,041
8A		10/01/05 - 06/30/06		368,065	123,932	4,895	753,053	125,984	77,943
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05		8,084	210		20,202	1,192	5,293
9A		10/01/05 - 06/30/06		22,828	752		52,157	4,814	8,056
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		3,391	1,921		6,870	2,365	615
11A		10/01/05 - 06/30/06		2,987	4,263		14,123	1,704	785
12	Non-Medi-Cal Units			120,100	24,842	1,435	318,756	61,998	56,744
13	Medi-Cal Costs	07/01/05 - 09/30/05	871,679	137,421	73,987	5,374	449,905	110,451	87,550
13A		10/01/05 - 06/30/06	2,836,033	562,097	242,647	9,584	1,474,408	246,585	283,846
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,119,800	175,489	95,228	6,917	579,068	142,161	112,031
14A		10/01/05 - 06/30/06	3,642,193	717,727	312,309	12,335	1,897,694	317,480	363,214
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,113,024	175,489	94,473	6,863	574,473	141,033	111,791
15A		10/01/05 - 06/30/06	3,621,257	717,727	309,830	12,238	1,882,633	314,960	362,435
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	73,757	12,346	411		39,554	2,334	19,057
17A		10/01/05 - 06/30/06	182,855	34,862	1,472		102,119	9,425	32,979
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	94,663	15,784	529		50,909	3,004	24,386
18A		10/01/05 - 06/30/06	234,473	44,515	1,895		131,436	12,131	42,201
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	94,179	15,784	525		50,505	2,980	24,333
19A		10/01/05 - 06/30/06	233,228	44,515	1,880		130,393	12,035	42,110
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	29,251	5,179	3,781		13,451	4,630	2,240
29A		10/01/05 - 06/30/06	48,794	4,582	8,386		27,852	3,336	2,859
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	37,591	6,612	4,841		17,312	5,960	2,866
30A		10/01/05 - 06/30/06	60,160	5,825	10,793		35,590	4,294	3,658
31	Healthy Families Published Charges	07/01/05 - 09/30/05	37,382	6,612	4,803		17,175	5,913	2,860
31A		10/01/05 - 06/30/06	59,750	5,825	10,708		36,308	4,260	3,650
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		1,187,218	183,413	48,636	2,810	624,095	121,382	206,845

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

	Legal Entity: Amanecer Community Counseling Service		H	I	J	K	L	M	N
	Legal Entity Number: 00180		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)		77						
1	Allocation Percentage		0.49%						
2	Total Units		8,807						
3	Gross Cost		25,865						
4	Cost per Unit		2.94						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.75						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	2,380						
8A		10/01/05 - 06/30/06	5,716						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05	19						
9A		10/01/05 - 06/30/06	612						
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		80						
13	Medi-Cal Costs	07/01/05 - 09/30/05	8,990						
13A		10/01/05 - 06/30/06	16,787						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	8,925						
14A		10/01/05 - 06/30/06	21,435						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	8,925						
15A		10/01/05 - 06/30/06	21,435						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	56						
17A		10/01/05 - 06/30/06	1,797						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	71						
18A		10/01/05 - 06/30/06	2,295						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	71						
19A		10/01/05 - 06/30/06	2,295						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		235						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

Legal Entity: ASSOC LEAGUE OF MEXICAN AMERICANS, INC
Legal Entity Number: 00173
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G	CR H
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	42	52	58	62	77
1	Allocation Percentage		100.00%	5.26%	4.59%	62.84%	2.66%	7.84%	16.54%	0.27%
2	Total Units			130,618	88,585	1,166,191	50,234	148,016	169,199	3,282
3	Gross Cost		4,018,186	211,465	184,308	2,524,965	106,930	315,072	664,525	10,922
4	Cost per Unit			1.62	2.13	2.13	2.13	2.13	3.93	3.33
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66	3.75
6	Published Charge per Unit			1.62	2.13	2.13	2.13	2.13	3.93	3.33
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/05 - 09/30/05		21,145	23,662	216,223	4,059	39,932	32,635	815
8A		10/01/05 - 06/30/06		54,783	60,082	656,541	43,484	108,084	110,840	2,185
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05								
9A		10/01/05 - 06/30/06								
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05								
10A		10/01/05 - 06/30/06								
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06								
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		288	134	1,275				
11A		10/01/05 - 06/30/06		405	579	4,074			90	
12	Non-Medi-Cal Units			54,017	2,108	306,078	2,691		25,634	282
13	Medi-Cal Costs	07/01/05 - 09/30/05	773,666	34,233	50,410	484,517	8,640	85,001	128,173	2,712
13A		10/01/05 - 06/30/06	2,379,311	88,659	127,892	1,397,534	92,561	230,071	435,322	7,271
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	916,826	41,233	59,679	548,922	10,229	100,829	152,079	3,056
14A		10/01/05 - 06/30/06	2,819,337	106,788	151,407	1,654,483	109,580	272,372	516,514	8,194
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	774,183	34,255	50,443	484,815	8,646	85,055	128,256	2,714
15A		10/01/05 - 06/30/06	2,380,840	88,716	127,975	1,398,432	92,621	230,219	435,601	7,278
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05								
16A		10/01/05 - 06/30/06								
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05								
17A		10/01/05 - 06/30/06								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05								
18A		10/01/05 - 06/30/06								
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05								
19A		10/01/05 - 06/30/06								
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05								
20A		10/01/05 - 06/30/06								
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05								
21A		10/01/05 - 06/30/06								
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05								
22A		10/01/05 - 06/30/06								
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05								
23A		10/01/05 - 06/30/06								
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05								
24A		10/01/05 - 06/30/06								
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06								
29	Healthy Families Costs	07/01/05 - 09/30/05	3,466	466	285	2,714				
29A		10/01/05 - 06/30/06	10,914	656	1,232	8,672			353	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	4,112	562	338	3,213				
30A		10/01/05 - 06/30/06	12,935	790	1,459	10,266			419	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	3,469	467	285	2,716				
31A		10/01/05 - 06/30/06	10,921	656	1,233	8,678			354	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05								
32A		10/01/05 - 06/30/06								
33	Non-Medi-Cal Costs		850,810	87,451	4,467	651,528	5,728	0	100,677	938

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR						
	Legal Entity: ASSOC LEAGUE OF MEXICAN AMERICANS, INC		H	I	J	K	L	M	N
	Legal Entity Number: 00173		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)		77						
1	Allocation Percentage		0.27%						
2	Total Units		3,282						
3	Gross Cost		10,922						
4	Cost per Unit		3.33						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.33						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	815						
8A		10/01/05 - 06/30/06	2,185						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		282						
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,712						
13A		10/01/05 - 06/30/06	7,271						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	3,056						
14A		10/01/05 - 06/30/06	8,194						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	2,714						
15A		10/01/05 - 06/30/06	7,276						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Revenues (Enter on		938						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Cedars-Sinai Medical Center			A	B	C	D	E	F	G
Legal Entity Number: 00178			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	6.73%	5.68%	0.64%	63.42%	2.36%	21.17%
2	Total Units			39,609	25,850	2,925	288,851	10,740	52,259
3	Gross Cost		1,364,091	91,796	77,423	8,761	865,129	32,167	288,818
4	Cost per Unit			2.32	3.00	3.00	3.00	3.00	5.53
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			3.96	2.56	2.56	2.56	2.56	3.62
7	Negotiated Rate / Cost per Unit			1.95	2.52	2.52	2.52	2.52	4.65
8	Medi-Cal Units	07/01/05 - 09/30/05		8,920	2,950	1,320	50,860	1,545	7,655
8A		10/01/05 - 06/30/06		24,158	13,935	1,470	178,898	7,215	33,612
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			6,530	8,985	135	59,095	1,980	10,992
13	Medi-Cal Costs	07/01/05 - 09/30/05	232,725	20,873	8,835	3,953	152,329	4,627	42,306
13A		10/01/05 - 06/30/06	845,304	55,969	41,736	4,403	535,806	21,609	185,781
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	195,887	17,394	7,434	3,326	128,167	3,893	35,672
14A		10/01/05 - 06/30/06	711,560	47,108	35,116	3,704	450,818	18,182	156,632
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	208,122	35,323	7,552	3,379	130,202	3,955	27,711
15A		10/01/05 - 06/30/06	733,222	95,666	35,674	3,763	457,974	18,470	121,675
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	195,811	17,394	7,434	3,326	128,167	3,893	35,598
16A		10/01/05 - 06/30/06	711,224	47,108	35,116	3,704	450,818	18,182	156,296
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		286,062	15,134	26,851	404	176,994	5,930	80,749

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Child & Family Center
Legal Entity Number: 00210
Mode: 15 - Outpatient Services (Program 1)

			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
				03	04	06	08	10	12
1	Allocation Percentage		100.00%	1.77%	5.53%	0.01%	0.14%	4.92%	3.37%
2	Total Units			58,421	185,788	193	4,702	130,520	89,348
3	Gross Cost		7,296,812	129,086	403,604	419	10,215	358,831	245,639
4	Cost per Unit			2.17	2.17	2.17	2.17	2.75	2.75
5	SMA per Unit			1.95	1.95	1.95	1.95	2.52	2.52
6	Published Charge per Unit			1.90	1.90	1.90	1.90	2.48	2.48
7	Negotiated Rate / Cost per Unit			1.77	1.77	1.77	1.77	2.24	2.24
8	Medi-Cal Units	07/01/05 - 09/30/05		6,844	36,776			32,670	8,770
8A		10/01/05 - 06/30/06		11,489	85,616		48	76,179	15,301
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			3,250			3,175	
11A		10/01/05 - 06/30/06			9,643			8,506	
12	Non-Medi-Cal Units			41,088	50,503	193	4,654	10,990	65,277
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,136,855	14,868	79,892			89,818	24,111
13A		10/01/05 - 06/30/06	3,343,584	24,959	185,992		104	208,685	42,066
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,044,701	13,346	71,713			82,328	22,100
14A		10/01/05 - 06/30/06	3,073,881	22,404	166,951		94	189,451	38,659
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,015,037	13,004	69,874			80,368	21,574
15A		10/01/05 - 06/30/06	2,988,771	21,829	162,670		91	184,940	37,640
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	926,278	12,114	65,094			73,181	19,845
16A		10/01/05 - 06/30/06	2,724,253	20,336	151,540		85	168,401	34,274
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	67,706		7,060			8,729	
29A		10/01/05 - 06/30/06	244,559		20,948			23,385	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	62,178		6,338			8,001	
30A		10/01/05 - 06/30/06	224,633		18,804			21,435	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	60,428		6,175			7,811	
31A		10/01/05 - 06/30/06	218,418		18,322			20,925	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	55,165		5,753			7,112	
32A		10/01/05 - 06/30/06	199,341		17,068			19,053	
33	Total Medi-Cal Costs		2,504,007	89,259	109,712	419	10,110	30,214	179,462

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Child & Family Center
Legal Entity Number: 00210
Mode: 15 - Outpatient Services (Program 1)

			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
			14	17	31	33	34	37	39
1	Allocation Percentage		0.02%	0.20%		0.02%	0.19%		
2	Total Units		558	5,379		655	5,004		
3	Gross Cost		1,534	14,788		1,801	13,757		
4	Cost per Unit		2.75	2.75		2.75	2.75		
5	SMA per Unit		2.52	2.52	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit		2.46	2.46	2.46	2.46	2.46	2.46	2.46
7	Negotiated Rate / Cost per Unit		2.24	2.24	2.24	2.24	2.24	2.24	2.24
8	Medi-Cal Units	07/01/05 - 09/30/05					180		
8A		10/01/05 - 06/30/06					1,890		
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06					753		
12	Non-Medi-Cal Units		558	5,379		655	2,181		
13	Medi-Cal Costs	07/01/05 - 09/30/05					495		
13A		10/01/05 - 06/30/06					5,198		
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05					454		
14A		10/01/05 - 06/30/06					4,763		
15	Medi-Cal Published Charges	07/01/05 - 09/30/05					443		
15A		10/01/05 - 06/30/06					4,649		
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05					403		
16A		10/01/05 - 06/30/06					4,234		
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06					2,070		
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06					1,898		
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06					1,852		
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06					1,687		
33	Medi-Cal Costs		1,534	14,788		1,801	5,998		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Child & Family Center
Legal Entity Number: 00210
Mode: 15 - Outpatient Services (Program 1)

			NR	NR	NR	NR	NR	NR	NR
			O	P	Q	R	S	T	U
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			41	42	45	47	52	53	54
1	Allocation Percentage		15.77%	40.19%	1.16%	0.25%	2.03%	0.14%	1.74%
2	Total Units		418,550	1,068,703	31,238	6,613	53,824	3,691	46,253
3	Gross Cost		1,150,695	2,932,624	85,881	18,181	147,975	10,147	127,161
4	Cost per Unit		2.75	2.75	2.75	2.75	2.75	2.75	2.75
5	SMA per Unit		2.52	2.52	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit		2.46	2.46	2.46	2.46	2.46	2.46	2.46
7	Negotiated Rate / Cost per Unit		2.24	2.24	2.24	2.24	2.24	2.24	2.24
8	Medi-Cal Units	07/01/05 - 09/30/05	31,252	183,120	85		6,040		2,974
8A		10/01/05 - 06/30/06	78,398	574,295			22,456		8,372
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		16,750			884		
11A		10/01/05 - 06/30/06		55,184			11,830		
12	Non-Medi-Cal Units		310,900	237,344	31,153	8,613	12,634	3,691	34,907
13	Medi-Cal Costs	07/01/05 - 09/30/05	85,919	503,441	234		16,605		8,178
13A		10/01/05 - 06/30/06	210,037	1,578,876			61,737		23,017
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	78,755	461,462	214		15,221		7,494
14A		10/01/05 - 06/30/06	192,523	1,447,223			56,589		21,097
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	78,680	450,475	209		14,858		7,316
15A		10/01/05 - 06/30/06	187,939	1,412,766			55,242		20,585
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	70,004	410,189	190		13,530		6,662
16A		10/01/05 - 06/30/06	171,132	1,286,421			50,301		18,753
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05		48,077			2,375		
29A		10/01/05 - 06/30/06		151,714			32,524		
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05		42,235			2,177		
30A		10/01/05 - 06/30/06		139,064			29,812		
31	Healthy Families Published Charges	07/01/05 - 09/30/05		41,230			2,125		
31A		10/01/05 - 06/30/06		135,753			29,102		
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05		37,542			1,935		
32A		10/01/05 - 06/30/06		123,612			26,499		
33	Non-Medi-Cal Costs	Row 12 cols (2) - (8)	854,739	652,516	85,647	18,181	34,734	10,147	95,988

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Child & Family Center
Legal Entity Number: 00210
Mode: 15 - Outpatient Services (Program 1)

			NR	NR	NR	NR	NR	NR	NR
			V	W	X	Y	Z	AA	AB
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			57	58	60	61	62	67	71
1	Allocation Percentage			15.06%	0.05%	2.40%	3.94%		
2	Total Units			399,624	810	37,224	81,028		
3	Gross Cost			1,098,663	3,818	175,436	287,624		
4	Cost per Unit			2.75	4.71	4.71	4.71		
5	SMA per Unit		2.52	2.52	4.66	4.66	4.66	4.66	3.75
6	Published Charge per Unit		2.46	2.46	4.20	4.20	4.20	4.20	3.60
7	Negotiated Rate / Cost per Unit		2.24	2.24	3.84	3.84	3.84	3.84	3.32
8	Medi-Cal Units	07/01/05 - 09/30/05		89,200		3,135	9,850		
8A		10/01/05 - 06/30/06		295,724		8,805	29,558		
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05					735		
11A		10/01/05 - 06/30/06					2,235		
12	Non-Medi-Cal Units			14,700	810	25,284	18,650		
13	Medi-Cal Costs	07/01/05 - 09/30/05		245,232		14,775	48,423		
13A		10/01/05 - 06/30/06		813,017		41,498	139,306		
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05		224,784		14,609	45,901		
14A		10/01/05 - 06/30/06		745,224		41,031	137,740		
15	Medi-Cal Published Charges	07/01/05 - 09/30/05		219,432		13,157	41,370		
15A		10/01/05 - 06/30/06		727,481		36,961	124,144		
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05		199,808		12,038	37,824		
16A		10/01/05 - 06/30/06		662,422		33,811	113,503		
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05					3,464		
29A		10/01/05 - 06/30/06					10,534		
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05					3,425		
30A		10/01/05 - 06/30/06					10,415		
31	Healthy Families Published Charges	07/01/05 - 09/30/05					3,087		
31A		10/01/05 - 06/30/06					9,387		
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05					2,822		
32A		10/01/05 - 06/30/06					8,582		
33	Non-Medi-Cal Costs			40,414	3,818	119,163	87,897		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			NR	NR	NR				
Legal Entity: Child & Family Center			AC	AD	AE	AF	AG	AH	AI
Legal Entity Number: 00210			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			75	76	77				
1	Allocation Percentage		0.01%		1.07%				
2	Total Units		225		19,148				
3	Gross Cost		917		78,016				
4	Cost per Unit		4.07		4.07				
5	SMA per Unit		3.75	3.75	3.75				
6	Published Charge per Unit		3.60	3.60	3.60				
7	Negotiated Rate / Cost per Unit		3.32	3.32	3.32				
8	Medi-Cal Units	07/01/05 - 09/30/05			1,685				
8A		10/01/05 - 06/30/06			2,723				
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06			855				
12	Non-Medi-Cal Units		225		13,883				
13	Medi-Cal Costs	07/01/05 - 09/30/05			6,868				
13A		10/01/05 - 06/30/06			11,096				
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05			6,319				
14A		10/01/05 - 06/30/06			10,211				
15	Medi-Cal Published Charges	07/01/05 - 09/30/05			6,068				
15A		10/01/05 - 06/30/06			9,803				
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05			5,594				
16A		10/01/05 - 06/30/06			9,040				
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06			3,484				
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06			3,206				
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06			3,078				
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06			2,639				
33	More Medi-Cal Costs		917		56,570				

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Child & Family Guidance Center			A	B	C	D	E	F	G
Legal Entity Number: 00207			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	4.92%	9.37%	1.11%	67.76%	3.15%	13.35%
2	Total Units			439,999	649,329	76,810	4,697,167	218,567	500,402
3	Gross Cost		17,034,555	837,523	1,596,200	188,671	11,541,962	537,112	2,273,349
4	Cost per Unit			1.90	2.46	2.46	2.46	2.46	4.54
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.98	2.56	2.56	2.56	2.56	4.74
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		98,925	105,101	14,194	731,563	41,983	83,709
8A		10/01/05 - 06/30/06		288,234	425,586	54,875	3,023,430	134,033	306,147
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		11,307	11,023	1,023	65,244	4,323	7,208
11A		10/01/05 - 06/30/06		24,368	46,956	3,200	390,827	20,612	35,956
12	Non-Medi-Cal Units			21,165	60,663	4,016	488,103	17,816	65,384
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,765,353	184,493	258,362	34,902	1,797,606	103,170	380,294
13A		10/01/05 - 06/30/06	10,926,627	544,837	1,046,188	133,705	7,429,220	329,376	1,399,926
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	2,835,737	189,004	264,855	35,769	1,843,539	105,797	390,084
14A		10/01/05 - 06/30/06	11,204,916	558,156	1,072,477	137,025	7,619,044	337,763	1,435,965
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	2,881,182	191,912	269,059	36,337	1,872,601	107,478	396,781
15A		10/01/05 - 06/30/06	11,384,364	566,743	1,089,500	139,200	7,739,981	343,124	1,460,617
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	256,767	21,522	27,097	2,515	160,319	10,823	32,737
29A		10/01/05 - 06/30/06	1,348,172	46,384	115,429	7,889	960,346	50,652	163,350
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	263,296	22,049	27,778	2,576	154,415	10,894	33,580
30A		10/01/05 - 06/30/06	1,382,541	47,518	118,329	8,084	984,584	51,942	167,555
31	Healthy Families Published Charges	07/01/05 - 09/30/05	267,508	22,388	28,219	2,619	157,025	11,067	34,156
31A		10/01/05 - 06/30/06	1,404,680	48,249	120,207	8,192	1,000,517	52,757	170,431
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		1,737,637	40,287	149,124	9,880	1,194,460	43,290	297,042

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

			H	I	J	K	L	M	N
Legal Entity: Child & Family Guidance Center			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00207									
Mode: 15 - Outpatient Services (Program 1)			77						
1	Allocation Percentage		0.35%						
2	Total Units		16,268						
3	Gross Cost		59,548						
4	Cost per Unit		3.66						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.81						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	1,784						
8A		10/01/05 - 06/30/06	11,863						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	534						
11A		10/01/05 - 06/30/06	1,133						
12	Non-Medi-Cal Units		972						
13	Medi-Cal Costs	07/01/05 - 09/30/05	6,523						
13A		10/01/05 - 06/30/06	43,378						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	8,690						
14A		10/01/05 - 06/30/06	44,486						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	8,797						
15A		10/01/05 - 06/30/06	45,196						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	1,953						
29A		10/01/05 - 06/30/06	4,143						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	2,003						
30A		10/01/05 - 06/30/06	4,249						
31	Healthy Families Published Charges	07/01/05 - 09/30/05	2,035						
31A		10/01/05 - 06/30/06	4,317						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
32n	Non-Medi-Cal Costs		3,554						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Children's Bureau
Legal Entity Number: 00668
Mode: 15 - Outpatient Services (Program 1)

				NR	NR	NR	NR	NR	NR
			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	42	52	58	62
1	Allocation Percentage		100.00%	0.75%	9.81%	80.30%	0.98%	4.87%	3.29%
2	Total Units			27,772	279,167	2,285,330	27,863	138,591	88,811
3	Gross Cost		8,544,059	48,670	641,980	5,255,027	64,070	318,685	215,428
4	Cost per Unit			1.78	2.30	2.30	2.30	2.30	3.13
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.63	2.13	2.13	2.13	2.13	2.90
7	Negotiated Rate / Cost per Unit			1.63	2.13	2.13	2.13	2.13	2.90
8	Medi-Cal Units	07/01/05 - 09/30/05		10,053	66,163	512,133	7,387	24,377	17,704
8A		10/01/05 - 06/30/06		13,338	168,711	1,395,455	6,689	92,760	48,310
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		359	1,960	10,336	115		230
11A		10/01/05 - 06/30/06		612	4,252	25,853			508
12	Non-Medi-Cal Units			3,410	38,101	341,553	13,472	21,454	4,059
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,475,926	17,690	152,139	1,177,630	16,966	58,054	55,428
13A		10/01/05 - 06/30/06	3,994,332	23,471	387,944	3,208,794	15,841	213,298	144,984
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,639,455	19,603	166,731	1,290,575	18,615	81,430	82,501
14A		10/01/05 - 06/30/06	4,434,628	26,009	425,152	3,516,547	17,360	233,755	215,805
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,367,156	16,386	140,927	1,090,843	15,734	51,923	51,342
15A		10/01/05 - 06/30/06	3,699,966	21,741	359,354	2,972,319	14,674	197,579	134,299
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	1,367,156	16,386	140,927	1,090,843	15,734	51,923	51,342
16A		10/01/05 - 06/30/06	3,699,966	21,741	359,354	2,972,319	14,674	197,579	134,299
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	29,890	532	4,507	23,767	264		720
29A		10/01/05 - 06/30/06	71,893	1,077	9,777	59,448			1,590
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	33,048	700	4,939	26,047	290		1,072
30A		10/01/05 - 06/30/06	79,425	1,193	10,715	65,150			2,367
31	Healthy Families Published Charges	07/01/05 - 09/30/05	27,888	585	4,175	22,016	245		667
31A		10/01/05 - 06/30/06	66,594	998	9,057	55,067			1,473
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	27,888	585	4,175	22,018	245		667
32A		10/01/05 - 06/30/06	66,594	998	9,057	55,067			1,473
33	Non-Medi-Cal Costs		972,019	8,001	87,612	785,388	30,978	49,333	12,708

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Children's Hospital Los Angeles			A	B	C	D	E	F	G
Legal Entity Number: 00179			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	8.56%	6.32%	3.30%	59.80%	6.66%	15.35%
2	Total Units			349,815	199,970	104,341	1,890,861	210,642	262,988
3	Gross Cost		11,047,576	945,819	698,715	364,578	6,606,858	736,004	1,695,601
4	Cost per Unit			2.70	3.49	3.49	3.49	3.49	6.45
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	4.65
7	Negotiated Rate / Cost per Unit			1.95	2.52	2.52	2.52	2.52	4.65
8	Medi-Cal Units	07/01/05 - 09/30/05		64,597	40,389	21,853	360,094	40,473	43,239
8A		10/01/05 - 06/30/06		193,791	121,106	65,568	1,080,284	121,420	129,718
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		5,333	3,034	2,479	29,874	833	3,879
11A		10/01/05 - 06/30/06		15,997	9,103	7,437	89,622	2,499	11,637
12	Non-Medi-Cal Units			70,097	26,358	7,013	330,987	45,417	74,515
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,070,468	174,655	141,053	76,357	1,258,205	141,417	278,781
13A		10/01/05 - 06/30/06	6,211,417	523,966	423,157	229,070	3,774,621	424,254	836,350
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,493,686	125,964	101,730	55,070	907,437	101,992	201,494
14A		10/01/05 - 06/30/06	4,481,068	377,892	305,187	165,209	2,722,316	305,978	604,486
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,493,254	125,964	101,730	55,070	907,437	101,992	201,061
15A		10/01/05 - 06/30/06	4,479,771	377,892	305,187	165,209	2,722,316	305,978	603,189
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	1,493,254	125,964	101,730	55,070	907,437	101,992	201,061
16A		10/01/05 - 06/30/06	4,479,771	377,892	305,187	165,209	2,722,316	305,978	603,189
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	165,985	14,419	10,601	8,662	104,383	2,911	25,010
29A		10/01/05 - 06/30/06	497,954	43,252	31,807	25,986	313,148	8,732	75,029
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	119,750	10,399	7,646	6,247	75,282	2,099	18,076
30A		10/01/05 - 06/30/06	359,248	31,194	22,940	18,741	225,847	6,297	54,228
31	Healthy Families Published Charges	07/01/05 - 09/30/05	119,711	10,399	7,646	6,247	75,282	2,099	18,037
31A		10/01/05 - 06/30/06	359,132	31,194	22,940	18,741	225,847	6,297	54,112
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	119,711	10,399	7,646	6,247	75,282	2,099	18,037
32A		10/01/05 - 06/30/06	359,132	31,194	22,940	18,741	225,847	6,297	54,112
33	Non-Medi-Cal Costs	files (final w/h LAC form)\CM\agency cost report\CFRS_20052006_19001795.xls	2,101,753	189,526	92,098	24,504	1,156,502	158,692	480,432

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: Children's Institute, Inc.			A	B	C	D	E	F	G
Legal Entity Number: 00591			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	2.51%	11.73%	2.68%	72.68%	4.89%	5.52%
2	Total Units			104,704	378,435	88,349	2,345,504	157,789	96,362
3	Gross Cost		6,581,702	214,941	1,003,953	229,076	6,222,403	418,599	472,730
4	Cost per Unit			2.05	2.65	2.65	2.65	2.65	4.91
5	SMA per Unit			1.85	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	4.66
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		19,877	81,247	30,052	407,377	17,356	25,933
8A		10/01/05 - 06/30/06		80,202	284,370	58,297	1,818,132	138,039	61,539
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		335	228		4,547		595
11A		10/01/05 - 06/30/06		2,822	10,665		60,903	1,801	2,810
12	Non-Medi-Cal Units			1,468	1,925		54,545	593	5,485
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,590,069	40,804	215,541	79,725	1,080,733	48,044	127,221
13A		10/01/05 - 06/30/06	6,559,835	164,842	754,407	149,351	4,823,335	366,205	301,896
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,510,409	38,760	204,742	75,731	1,026,590	43,737	120,848
14A		10/01/05 - 06/30/06	6,231,197	156,394	716,812	141,868	4,581,693	347,858	286,772
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,510,409	38,760	204,742	75,731	1,026,590	43,737	120,848
15A		10/01/05 - 06/30/06	6,231,197	156,394	716,812	141,868	4,581,693	347,858	286,772
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	16,274	888	605		12,063		2,919
29A		10/01/05 - 06/30/06	214,219	5,793	28,293		161,570	4,778	13,785
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	15,459	853	575		11,458		2,773
30A		10/01/05 - 06/30/06	203,487	5,503	26,878		153,478	4,539	13,095
31	Healthy Families Published Charges	07/01/05 - 09/30/05	15,459	853	575		11,458		2,773
31A		10/01/05 - 06/30/06	203,487	5,503	26,878		153,478	4,539	13,095
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		181,305	3,014	5,107		144,703	1,573	26,908

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

Legal Entity: COMMUNITY FAMILY GUIDANCE CENTER
Legal Entity Number: 00181
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	62	77
1	Allocation Percentage		100.00%	0.71%	15.32%	0.01%	75.42%	8.03%	0.51%
2	Total Units			17,255	287,370	120	1,414,383	81,450	8,455
3	Gross Cost		3,489,462	24,843	534,681	223	2,631,603	280,240	17,872
4	Cost per Unit			1.44	1.86	1.86	1.86	3.44	2.77
5	SMA per Unit			1.95	2.52	2.52	2.52	4.66	3.75
6	Published Charge per Unit			1.95	2.52	2.52	2.52	4.66	3.75
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		4,295	60,050	120	272,975	14,635	1,015
8A		10/01/05 - 06/30/06		11,780	176,185		844,570	51,060	4,750
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		270	5,425		33,730	1,385	155
11A		10/01/05 - 06/30/06		200	18,210		91,235	4,875	520
12	Non-Medi-Cal Units			710	25,490		171,873	9,495	15
13	Medi-Cal Costs	07/01/05 - 09/30/05	879,196	8,184	111,729	223	507,898	50,354	2,810
13A		10/01/05 - 06/30/06	2,108,748	16,960	331,550		1,571,408	175,679	13,152
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	919,906	8,375	151,326	302	687,897	68,199	3,806
14A		10/01/05 - 06/30/06	2,856,091	22,971	449,051		2,128,318	237,940	17,813
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	919,906	8,375	151,326	302	687,897	68,199	3,806
15A		10/01/05 - 06/30/06	2,856,091	22,971	449,051		2,128,316	237,940	17,813
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	78,435	388	10,094		62,758	4,765	429
29A		10/01/05 - 06/30/06	222,134	288	33,882		169,752	18,773	1,440
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	106,232	527	13,671		85,000	8,454	581
30A		10/01/05 - 06/30/06	300,859	390	45,889		229,912	22,718	1,950
31	Healthy Families Published Charges	07/01/05 - 09/30/05	106,232	527	13,671		85,000	8,454	581
31A		10/01/05 - 06/30/06	300,859	390	45,889		229,912	22,718	1,950
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		400,946	1,022	47,427		319,787	32,669	42

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

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County: Los Angeles
County Code: 19
CR

			A	B	C	D	E	F	G
Legal Entity: the Devereaux Foundation									
Legal Entity Number: 00472									
Mode: 10 - Day Services			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				98					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			5,588					
3	Gross Cost		648,774	648,774					
4	Cost per Unit			116.10					
5	SMA per Unit			126.80					
6	Published Charge per Unit			159.60					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		1,502					
8A		10/01/05 - 06/30/06		4,086					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/05 - 09/30/05	174,384	174,384					
13A		10/01/05 - 06/30/06	474,390	474,390					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	190,454	190,454					
14A		10/01/05 - 06/30/06	518,105	518,105					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	239,719	239,719					
15A		10/01/05 - 06/30/06	652,126	652,126					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs								

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				CR	CR				
	Legal Entity: the Devereux Foundation		A	B	C	D	E	F	G
	Legal Entity Number: 00472		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)			58	82				
1	Allocation Percentage		100.00%	92.36%	7.64%				
2	Total Units			233,533	13,427				
3	Gross Cost		481,670	426,409	35,261				
4	Cost per Unit			1.83	2.63				
5	SMA per Unit			2.52	4.66				
6	Published Charge per Unit			2.51	3.61				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		36,016	3,317				
8A		10/01/05 - 06/30/06		197,517	10,110				
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/05 - 09/30/05	74,473	65,762	8,711				
13A		10/01/05 - 06/30/06	387,197	360,647	26,550				
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	106,218	90,760	15,457				
14A		10/01/05 - 06/30/06	544,855	497,743	47,113				
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	102,375	90,400	11,974				
15A		10/01/05 - 06/30/06	532,265	495,768	36,497				
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
99	Non-Medi-Cal Costs								

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Didi Hirsch Psychiatric Service
Legal Entity Number: 00183
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	4.58%	4.23%	0.83%	70.25%	4.02%	15.20%
2	Total Units			356,059	250,478	46,811	4,156,152	237,661	492,453
3	Gross Cost		14,537,442	666,049	615,466	119,937	10,212,359	584,022	2,209,298
4	Cost per Unit			1.87	2.46	2.48	2.46	2.46	4.49
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.97	2.58	2.58	2.58	2.58	4.72
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		69,675	50,170	14,118	734,145	29,756	74,916
8A		10/01/05 - 06/30/06		213,890	151,246	20,898	2,102,692	136,993	222,402
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05					93,101	9,039	22,757
9A		10/01/05 - 06/30/06				1,127	279,954	23,868	80,735
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		1,763	3,310	3,059	38,887	1,158	2,109
11A		10/01/05 - 06/30/06		6,557	9,328	2,749	105,865	5,120	7,599
12	Non-Medi-Cal Units			63,974	26,424	6,860	801,508	31,747	81,935
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,523,813	130,709	123,278	34,690	1,803,917	73,115	336,097
13A		10/01/05 - 06/30/06	7,423,645	400,108	396,208	51,350	5,166,665	336,615	997,765
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	2,595,338	136,256	126,428	35,577	1,850,045	74,985	349,109
14A		10/01/05 - 06/30/06	7,634,578	417,066	406,340	52,663	5,298,784	345,222	1,036,393
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	2,653,379	137,423	129,604	36,471	1,896,517	76,869	353,356
15A		10/01/05 - 06/30/06	7,804,755	420,657	416,547	53,986	5,431,884	353,694	1,049,004
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	353,070				228,765	22,210	102,095
17A		10/01/05 - 06/30/06	1,111,513			2,769	687,894	58,648	362,202
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	363,440				234,615	22,778	105,048
18A		10/01/05 - 06/30/06	1,144,897			2,840	705,484	60,147	378,225
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	371,196				240,508	23,350	107,338
19A		10/01/05 - 06/30/06	1,168,576			2,911	723,205	61,658	380,803
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	127,260	3,298	8,133	7,518	95,552	2,845	9,462
29A		10/01/05 - 06/30/06	350,083	12,266	22,920	8,755	260,128	12,581	34,091
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	130,702	3,438	8,341	7,709	97,995	2,918	9,828
30A		10/01/05 - 06/30/06	359,712	12,768	23,507	6,927	266,780	12,902	35,411
31	Healthy Families Published Charges	07/01/05 - 09/30/05	133,793	3,467	8,551	7,902	100,457	2,991	9,948
31A		10/01/05 - 06/30/06	368,055	12,896	24,097	7,101	273,481	13,226	35,842
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		2,848,058	119,571	64,928	16,856	1,969,439	76,008	367,586

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

Legal Entity: Didi Hirsch Psychiatric Service
Legal Entity Number: 00183
Mode: 15 - Outpatient Services (Program 1)

			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			77						
1	Allocation Percentage		0.90%						
2	Total Units		36,212						
3	Gross Cost		130,311						
4	Cost per Unit		3.60						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.78						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	6,116						
8A		10/01/05 - 06/30/06	20,824						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	126						
11A		10/01/05 - 06/30/06	373						
12	Non-Medi-Cal Units		8,773						
13	Medi-Cal Costs	07/01/05 - 09/30/05	22,009						
13A		10/01/05 - 06/30/06	74,936						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	22,935						
14A		10/01/05 - 06/30/06	78,090						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	23,139						
15A		10/01/05 - 06/30/06	78,783						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	453						
29A		10/01/05 - 06/30/06	1,342						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	473						
30A		10/01/05 - 06/30/06	1,399						
31	Healthy Families Published Charges	07/01/05 - 09/30/05	477						
31A		10/01/05 - 06/30/06	1,411						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		31,570						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Dubnoff Center for Child Dev.
Legal Entity Number: 00184
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	61
1	Allocation Percentage		100.00%	5.20%	2.83%	0.54%	72.54%	2.21%	
2	Total Units			60,478	25,700	4,895	651,247	20,196	
3	Gross Cost		2,227,218	115,781	63,099	12,091	1,615,678	49,331	
4	Cost per Unit			1.91	2.46	2.47	2.48	2.44	
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.68
6	Published Charge per Unit			1.91	2.46	2.48	2.48	2.48	4.58
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		2,118	2,425	405	50,986	840	
8A		10/01/05 - 06/30/06		20,521	21,407	4,490	389,231	15,050	
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			25		4,509	310	
11A		10/01/05 - 06/30/06			84		1,899	35	
12	Non-Medi-Cal Units			37,839	1,759		204,622	3,981	
13	Medi-Cal Costs	07/01/05 - 09/30/05	177,787	4,055	5,954	1,000	128,491	2,052	
13A		10/01/05 - 06/30/06	1,368,384	39,288	52,559	11,091	965,842	36,781	
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	180,807	4,130	6,111	1,021	128,485	2,117	
14A		10/01/05 - 06/30/06	1,391,967	40,018	53,948	11,315	980,882	37,926	
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	177,819	4,045	5,968	1,004	128,445	2,083	
15A		10/01/05 - 06/30/06	1,368,931	39,195	52,661	11,135	965,293	37,324	
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	20,583		61		11,186	757	
29A		10/01/05 - 06/30/06	7,043		206		4,711	85	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	20,944		63		11,363	781	
30A		10/01/05 - 06/30/06	7,164		212		4,785	88	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	20,600		62		11,182	769	
31A		10/01/05 - 06/30/06	7,048		207		4,710	87	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		653,420	72,440	4,319		507,648	9,675	

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

				H	I	J	K	L	M	N
Legal Entity: Dubnoff Center for Child Dev.				Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00184										
Mode: 15 - Outpatient Services (Program 1)										
				62						
1	Allocation Percentage			16.67%						
2	Total Units			81,142						
3	Gross Cost			371,240						
4	Cost per Unit			4.58						
5	SMA per Unit			4.86						
6	Published Charge per Unit			4.58						
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units		07/01/05 - 09/30/05	8,357						
8A			10/01/05 - 06/30/06	57,494						
9	Medicare/Medi-Cal Crossover Units		07/01/05 - 09/30/05							
9A			10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units		07/01/05 - 09/30/05							
10A			10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units		07/01/05 - 06/30/06							
11	Healthy Families (SED) Units		07/01/05 - 09/30/05	1,875						
11A			10/01/05 - 06/30/06	446						
12	Non-Medi-Cal Units			12,970						
13	Medi-Cal Costs		07/01/05 - 09/30/05	38,235						
13A			10/01/05 - 06/30/06	263,046						
14	Medi-Cal SMA Upper Limits		07/01/05 - 09/30/05	38,944						
14A			10/01/05 - 06/30/06	267,922						
15	Medi-Cal Published Charges		07/01/05 - 09/30/05	38,275						
15A			10/01/05 - 06/30/06	263,323						
16	Medi-Cal Negotiated Rates		07/01/05 - 09/30/05							
16A			10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs		07/01/05 - 09/30/05							
17A			10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/05 - 09/30/05							
18A			10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges		07/01/05 - 09/30/05							
19A			10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/05 - 09/30/05							
20A			10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs		07/01/05 - 09/30/05							
21A			10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits		07/01/05 - 09/30/05							
22A			10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges		07/01/05 - 09/30/05							
23A			10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates		07/01/05 - 09/30/05							
24A			10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs		07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges		07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/05 - 06/30/06							
29	Healthy Families Costs		07/01/05 - 09/30/05	8,578						
29A			10/01/05 - 06/30/06	2,041						
30	Healthy Families SMA Upper Limits		07/01/05 - 09/30/05	8,738						
30A			10/01/05 - 06/30/06	2,078						
31	Healthy Families Published Charges		07/01/05 - 09/30/05	8,588						
31A			10/01/05 - 06/30/06	2,043						
32	Healthy Families Negotiated Rates		07/01/05 - 09/30/05							
32A			10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs			59,340						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

Legal Entity: D'Veal Family and Youth Services
Legal Entity Number: 00778
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				92					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			2,427					
3	Gross Cost		167,760	167,760					
4	Cost per Unit			69.12					
5	SMA per Unit			81.24					
6	Published Charge per Unit			81.24					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		748					
8A		10/01/05 - 06/30/06		1,574					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			105					
13	Medi-Cal Costs	07/01/05 - 09/30/05	51,703	51,703					
13A		10/01/05 - 06/30/06	108,798	108,798					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	60,768	60,768					
14A		10/01/05 - 06/30/06	127,872	127,872					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	60,768	60,768					
15A		10/01/05 - 06/30/06	127,872	127,872					
18	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Negotiated Cal Costs		7,258	7,258					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	CR
Legal Entity: D'Veal Family and Youth Services			A	B	C	D	E	F	G
Legal Entity Number: 00778			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	62
1	Allocation Percentage		100.00%	4.21%	9.40%	0.54%	78.40%	0.87%	7.05%
2	Total Units			140,947	243,574	13,959	1,980,524	22,591	98,880
3	Gross Cost		5,556,335	233,851	522,251	29,930	4,246,475	48,438	392,051
4	Cost per Unit			1.66	2.14	2.14	2.14	2.14	3.96
5	SMA per Unit			1.85	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	4.66
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		62,102	49,763	5,200	487,424	436	27,045
8A		10/01/05 - 06/30/06		81,901	168,370	8,003	1,193,347	10,912	49,922
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			18,944	25,441	2,756	299,753	11,243	21,913
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,388,201	103,038	106,698	11,149	1,045,094	935	107,231
13A		10/01/05 - 06/30/06	3,314,162	102,702	361,005	12,871	2,558,678	23,397	197,936
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,631,565	121,099	125,403	13,104	1,228,308	1,099	128,030
14A		10/01/05 - 06/30/06	3,895,165	120,707	424,292	15,128	3,007,234	27,498	232,637
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,631,565	121,099	125,403	13,104	1,228,308	1,099	126,030
15A		10/01/05 - 06/30/06	3,895,165	120,707	424,292	15,128	3,007,234	27,498	232,637
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		855,972	28,112	54,548	5,909	642,705	24,106	86,883

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR						
Legal Entity: D'Veal Family and Youth Services			H	I	J	K	L	M	N
Legal Entity Number: 00778			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			77						
1	Allocation Percentage		1.54%						
2	Total Units		26,747						
3	Gross Cost		85,340						
4	Cost per Unit		3.19						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.75						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	4,406						
8A		10/01/05 - 06/30/06	18,045						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		4,296						
13	Medi-Cal Costs	07/01/05 - 09/30/05	14,058						
13A		10/01/05 - 06/30/06	57,575						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	16,523						
14A		10/01/05 - 06/30/06	67,669						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	16,523						
15A		10/01/05 - 06/30/06	67,669						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
32B	Non-Medi-Cal Costs		13,707						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
NR
Legal Entity: Enki Health and Research
Legal Entity Number: 00188
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			10,264					
3	Gross Cost		1,324,444	1,324,444					
4	Cost per Unit			129.04					
5	SMA per Unit			195.58					
6	Published Charge per Unit			142.00					
7	Negotiated Rate / Cost per Unit			132.00					
8	Medi-Cal Units	07/01/05 - 09/30/05		2,598					
8A		10/01/05 - 06/30/06		7,261					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		97					
11A		10/01/05 - 06/30/06		142					
12	Non-Medi-Cal Units			166					
13	Medi-Cal Costs	07/01/05 - 09/30/05	335,240	335,240					
13A		10/01/05 - 06/30/06	936,944	936,944					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	508,117	508,117					
14A		10/01/05 - 06/30/06	1,420,106	1,420,106					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	368,918	368,918					
15A		10/01/05 - 06/30/06	1,031,062	1,031,062					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	342,936	342,936					
16A		10/01/05 - 06/30/06	958,452	958,452					
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	12,517	12,517					
29A		10/01/05 - 06/30/06	18,323	18,323					
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	18,971	18,971					
30A		10/01/05 - 06/30/06	27,772	27,772					
31	Healthy Families Published Charges	07/01/05 - 09/30/05	13,774	13,774					
31A		10/01/05 - 06/30/06	20,164	20,164					
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	12,804	12,804					
32A		10/01/05 - 06/30/06	18,744	18,744					
33	Non-Medi-Cal Costs		21,420	21,420					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Enki Health and Research
Legal Entity Number: 00188
Mode: 15 - Outpatient Services (Program 1)

				NR	NR	NR	NR	NR	NR
			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	8.03%	4.17%	0.08%	55.71%	6.91%	23.44%
2	Total Units			1,580,109	499,990	9,551	6,678,262	828,190	1,501,370
3	Gross Cost		22,651,775	1,834,222	953,101	18,207	12,730,372	1,578,729	5,357,025
4	Cost per Unit			1.15	1.91	1.91	1.91	1.91	3.57
5	SMA per Unit			1.96	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.32	2.10	2.10	2.10	2.10	3.92
7	Negotiated Rate / Cost per Unit			1.16	1.95	1.95	1.95	1.95	3.65
8	Medi-Cal Units	07/01/05 - 09/30/05		337,799	98,312	4,117	1,331,851	180,042	297,287
8A		10/01/05 - 06/30/06		852,405	344,102	3,679	3,905,883	489,113	866,091
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05					27,825	3,128	39,536
9A		10/01/05 - 06/30/06					70,607	14,903	113,526
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		13,913	8,133	1,321	77,540	2,610	7,154
11A		10/01/05 - 06/30/06		33,183	29,212	401	213,967	26,829	19,068
12	Non-Medi-Cal Units			352,809	20,231	33	1,050,989	111,565	158,710
13	Medi-Cal Costs	07/01/05 - 09/30/05	4,600,195	389,658	187,406	7,848	2,538,447	343,203	1,060,747
13A		10/01/05 - 06/30/06	13,336,100	983,268	655,941	7,013	7,445,552	932,367	3,090,291
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	6,197,157	658,708	247,746	10,375	3,355,761	453,706	1,385,357
14A		10/01/05 - 06/30/06	17,910,016	1,662,190	867,137	9,271	9,842,825	1,232,565	4,035,984
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	5,081,175	445,895	206,455	8,648	2,796,487	378,088	1,165,365
15A		10/01/05 - 06/30/06	14,724,177	1,125,175	722,514	7,728	8,202,354	1,027,137	3,395,077
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	4,705,798	398,603	191,708	8,028	2,596,719	351,082	1,085,098
16A		10/01/05 - 06/30/06	13,642,243	1,005,838	670,999	7,174	7,616,472	953,770	3,161,232
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	199,681				52,860	5,963	141,068
17A		10/01/05 - 06/30/06	568,074				134,594	28,409	405,071
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	261,735				69,615	7,883	184,238
18A		10/01/05 - 06/30/06	744,516				177,930	37,556	529,031
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	219,562				58,013	6,569	154,981
19A		10/01/05 - 06/30/06	624,593				148,275	31,296	445,022
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05	204,275				53,869	6,100	144,306
20A		10/01/05 - 06/30/06	581,114				137,684	29,061	414,370
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	214,651	16,049	15,503	2,518	147,810	4,975	25,626
29A		10/01/05 - 06/30/06	628,385	38,277	55,685	784	407,873	51,143	68,029
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	288,933	27,130	20,495	3,329	195,401	8,577	33,338
30A		10/01/05 - 06/30/06	842,744	84,707	73,614	1,011	539,197	67,609	88,848
31	Healthy Families Published Charges	07/01/05 - 09/30/05	237,076	16,365	17,079	2,774	162,834	5,481	28,044
31A		10/01/05 - 06/30/06	693,682	43,802	61,345	842	449,331	58,341	74,739
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	219,579	16,417	15,859	2,576	151,203	5,090	26,112
32A		10/01/05 - 06/30/06	642,810	39,156	56,963	782	417,236	52,317	69,591
33	Non-Medi-Cal Costs		3,304,680	406,972	38,565	63	2,003,438	212,670	566,292

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

NR

			H	I	J	K	L	M	N
Legal Entity: Enki Health and Research			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00188									
Mode: 15 - Outpatient Services (Program 1)									
			77						
1	Allocation Percentage		1.66%						
2	Total Units		118,913						
3	Gross Cost		380,119						
4	Cost per Unit		3.20						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.52						
7	Negotiated Rate / Cost per Unit		3.27						
8	Medi-Cal Units	07/01/05 - 09/30/05	22,801						
8A		10/01/05 - 06/30/06	69,345						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	710						
11A		10/01/05 - 06/30/06	2,069						
12	Non-Medi-Cal Units		23,988						
13	Medi-Cal Costs	07/01/05 - 09/30/05	72,886						
13A		10/01/05 - 06/30/06	221,670						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	85,504						
14A		10/01/05 - 06/30/06	260,044						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	80,260						
15A		10/01/05 - 06/30/06	244,094						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	74,559						
16A		10/01/05 - 06/30/06	226,758						
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	2,270						
29A		10/01/05 - 06/30/06	6,614						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	2,663						
30A		10/01/05 - 06/30/06	7,759						
31	Healthy Families Published Charges	07/01/05 - 09/30/05	2,499						
31A		10/01/05 - 06/30/06	7,283						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	2,322						
32A		10/01/05 - 06/30/06	6,766						
33	Non-Medi-Cal Costs		76,680						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Foothill Family Service
Legal Entity Number: 00724
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	0.66%	15.51%	0.15%	76.57%	2.27%	4.62%
2	Total Units			21,042	371,061	3,505	1,831,480	54,281	62,045
3	Gross Cost		6,374,348	41,819	988,842	9,340	4,880,717	144,654	294,256
4	Cost per Unit			1.99	2.66	2.66	2.66	2.66	4.74
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			2.20	2.95	2.95	2.95	2.95	5.25
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		10,541	69,646	1,726	309,226	15,924	11,871
8A		10/01/05 - 06/30/06		9,681	273,827	1,779	1,381,549	35,104	44,919
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		121	1,097		7,603	275	187
11A		10/01/05 - 06/30/06		372	23,541		121,263	2,774	2,247
12	Non-Medi-Cal Units			327	2,950		31,839	204	2,821
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,138,778	20,949	185,800	4,600	824,057	42,436	66,300
13A		10/01/05 - 06/30/06	4,698,002	19,240	729,722	4,741	3,628,396	93,549	213,034
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,079,789	20,555	175,508	4,350	779,250	40,128	55,319
14A		10/01/05 - 06/30/06	4,451,312	18,878	690,044	4,483	3,431,103	88,462	209,323
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,260,607	23,190	205,455	5,092	912,217	46,976	62,323
15A		10/01/05 - 06/30/06	5,200,604	21,298	807,790	5,248	4,016,570	103,557	235,825
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	25,045	240	2,823		20,281	733	887
29A		10/01/05 - 06/30/06	405,239	739	62,734		323,154	7,392	10,657
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	23,724	236	2,764		19,160	693	871
30A		10/01/05 - 06/30/06	383,637	725	59,323		305,583	6,990	10,471
31	Healthy Families Published Charges	07/01/05 - 09/30/05	27,724	266	3,236		22,429	811	982
31A		10/01/05 - 06/30/06	448,592	818	69,446		357,726	8,183	11,797
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		107,282	650	7,661		84,848	544	13,379

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

Legal Entity: Foothill Family Service
Legal Entity Number: 00724
Mode: 15 - Outpatient Services (Program 1)

			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			77						
1	Allocation Percentage		0.23%						
2	Total Units		3,798						
3	Gross Cost		14,719						
4	Cost per Unit		3.88						
5	SMA per Unit		3.75						
6	Published Charge per Unit		4.29						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	1,248						
8A		10/01/05 - 06/30/06	2,405						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06	145						
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/05 - 09/30/05	4,637						
13A		10/01/05 - 06/30/06	9,320						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	4,660						
14A		10/01/05 - 06/30/06	9,019						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	5,354						
15A		10/01/05 - 06/30/06	10,317						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06	582						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06	544						
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06	622						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Cost		(0)						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: The Guidance Center
Legal Entity Number: 00191
Mode: 15 - Outpatient Services (Program 1)

				A	CR B	CR C	CR D	CR E	CR F	CR G
				Mode Total	Service Function 04	Service Function 10	Service Function 34	Service Function 42	Service Function 52	Service Function 58
1	Allocation Percentage			100.00%	6.00%	14.72%	0.85%	61.44%	7.11%	0.66%
2	Total Units				302,884	616,888	35,773	2,574,099	297,992	27,670
3	Gross Cost			8,992,912	539,771	1,324,197	76,789	5,525,498	639,682	59,396
4	Cost per Unit				1.78	2.15	2.15	2.15	2.15	2.15
5	SMA per Unit				1.55	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit				1.80	2.17	2.17	2.17	2.17	2.17
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/05 - 09/30/05			55,083	120,920	12,491	442,456	70,387	
8A		10/01/05 - 06/30/06			212,457	394,848	15,039	1,509,179	172,523	27,388
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05								
9A		10/01/05 - 06/30/06								
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05								
10A		10/01/05 - 06/30/06								
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06								
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			613	5,730	1,080	17,426	84	
11A		10/01/05 - 06/30/06			4,288	25,338	1,206	79,015	622	
12	Non-Medi-Cal Units				30,243	70,052	5,967	426,023	54,416	262
13	Medi-Cal Costs	07/01/05 - 09/30/05		1,640,986	98,228	259,564	26,813	949,765	151,048	
13A		10/01/05 - 06/30/06		5,669,141	378,871	847,571	32,282	3,454,224	370,334	58,790
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05		1,934,710	107,412	304,716	31,477	1,114,989	177,325	
14A		10/01/05 - 06/30/06		6,679,051	414,291	995,017	37,698	4,055,131	434,758	69,018
15	Medi-Cal Published Charges	07/01/05 - 09/30/05		1,656,350	99,149	261,997	27,064	958,669	152,484	
15A		10/01/05 - 06/30/06		5,722,289	382,423	855,517	32,585	3,488,608	373,808	59,342
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05								
16A		10/01/05 - 06/30/06								
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05								
17A		10/01/05 - 06/30/06								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05								
18A		10/01/05 - 06/30/06								
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05								
19A		10/01/05 - 06/30/06								
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05								
20A		10/01/05 - 06/30/06								
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05								
21A		10/01/05 - 06/30/06								
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05								
22A		10/01/05 - 06/30/06								
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05								
23A		10/01/05 - 06/30/06								
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05								
24A		10/01/05 - 06/30/06								
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06								
29	Healthy Families Costs	07/01/05 - 09/30/05		57,383	1,093	12,300	2,318	37,406	137	
29A		10/01/05 - 06/30/06		257,406	7,647	54,390	2,589	169,612	1,335	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05		67,702	1,195	14,440	2,722	43,914	161	
30A		10/01/05 - 06/30/06		303,906	8,362	63,852	3,039	199,118	1,567	
31	Healthy Families Published Charges	07/01/05 - 09/30/05		57,920	1,103	12,415	2,340	37,757	139	
31A		10/01/05 - 06/30/06		259,819	7,718	54,900	2,613	171,202	1,348	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05								
32A		10/01/05 - 06/30/06								
33	Non-Medi-Cal Costs			1,368,016	53,932	150,372	12,787	914,491	116,808	605

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR H	CR I	J	K	L	M	N
Legal Entity: The Guidance Cneter									
Legal Entity Number: 00191									
Mode: 15 - Outpatient Services (Program 1)			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			62	77					
1	Allocation Percentage		6.07%	1.14%					
2	Total Units		199,883	33,488					
3	Gross Cost		725,305	102,295					
4	Cost per Unit		3.63	3.05					
5	SMA per Unit		4.66	3.75					
6	Published Charge per Unit		3.67	3.08					
7	Negotiated Rate / Cost per Unit								
6	Medi-Cal Units	07/01/05 - 09/30/05	39,079	4,448					
8A		10/01/05 - 06/30/06	129,169	18,936					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	1,016	143					
11A		10/01/05 - 06/30/06	5,811	237					
12	Non-Medi-Cal Units		24,588	9,724					
13	Medi-Cal Costs	07/01/05 - 09/30/05	141,960	13,587					
13A		10/01/05 - 06/30/06	488,225	57,843					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	182,108	16,680					
14A		10/01/05 - 06/30/06	601,928	71,010					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	143,291	13,715					
15A		10/01/05 - 06/30/06	473,624	56,385					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	3,691	437					
29A		10/01/05 - 06/30/06	21,109	724					
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	4,735	536					
30A		10/01/05 - 06/30/06	27,079	889					
31	Healthy Families Published Charges	07/01/05 - 09/30/05	3,725	441					
31A		10/01/05 - 06/30/06	21,307	731					
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		89,319	29,704					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR
Legal Entity: Hamburger Homes dba Aviva
Legal Entity Number: 00174
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				96					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			10,045					
3	Gross Cost		1,049,497	1,049,497					
4	Cost per Unit			104.48					
5	SMA per Unit			126.80					
6	Published Charge per Unit			126.80					
7	Negotiated Rate / Cost per Unit								
6	Medi-Cal Units	07/01/05 - 09/30/05		2,212					
6A		10/01/05 - 06/30/06		7,188					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			845					
13	Medi-Cal Costs	07/01/05 - 09/30/05	231,109	231,109					
13A		10/01/05 - 06/30/06	750,999	750,999					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	280,482	280,482					
14A		10/01/05 - 06/30/06	911,438	911,438					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	280,482	280,482					
15A		10/01/05 - 06/30/06	911,438	911,438					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Nonmedi-Cal Costs		67,389	67,389					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Hamburger Homes dba Aviva
Legal Entity Number: 00174
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	42	52	58	62
1	Allocation Percentage		100.00%	3.28%	8.22%	69.46%	1.16%	7.08%	10.39%
2	Total Units			90,210	174,927	1,478,179	24,722	150,600	119,566
3	Gross Cost		4,418,913	144,944	363,220	3,069,303	51,333	312,707	459,098
4	Cost per Unit			1.61	2.08	2.08	2.08	2.08	3.84
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	4.66
7	Negotiated Rate / Cost per Unit								
6	Medi-Cal Units	07/01/05 - 09/30/05		16,705	43,572	324,134	4,255	27,315	32,349
8A		10/01/05 - 06/30/06		58,740	112,276	955,875	18,577	120,060	78,976
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		615	3,995	16,500			1,090
11A		10/01/05 - 06/30/06		1,160	6,995	48,485			2,030
12	Non-Medi-Cal Units			10,790	8,100	131,185	1,890	3,226	5,121
13	Medi-Cal Costs	07/01/05 - 09/30/05	988,717	30,054	90,473	673,034	8,835	56,717	124,211
13A		10/01/05 - 06/30/06	2,914,948	94,380	233,129	1,984,787	38,573	249,294	303,245
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,199,940	38,475	109,801	818,618	10,723	68,834	150,748
14A		10/01/05 - 06/30/06	3,537,661	114,543	282,933	2,408,805	46,614	302,551	368,028
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,199,940	36,475	109,801	818,618	10,723	68,834	150,746
15A		10/01/05 - 06/30/06	3,537,681	114,543	282,933	2,408,805	46,614	302,551	368,028
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	53,100	1,309	8,298	38,414			4,185
29A		10/01/05 - 06/30/06	125,022	1,884	14,504	100,675			7,795
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	64,444	1,589	10,067	46,620			6,079
30A		10/01/05 - 06/30/06	151,731	2,262	17,602	122,182			9,460
31	Healthy Families Published Charges	07/01/05 - 09/30/05	64,444	1,589	10,067	46,620			5,079
31A		10/01/05 - 06/30/06	151,731	2,262	17,602	122,182			9,460
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		337,127	17,337	16,819	272,394	3,924	6,696	19,663

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR						
Legal Entity: Hamburger Homes dba Aviva			H	I	J	K	L	M	N
Legal Entity Number: 00174			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			77						
1	Allocation Percentage		0.41%						
2	Total Units		5,925						
3	Gross Cost		18,308						
4	Cost per Unit		3.09						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.75						
7	Negotiated Rate / Cost per Unit								
6	Medi-Cal Units	07/01/05 - 09/30/05	1,745						
8A		10/01/05 - 06/30/06	3,735						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	290						
11A		10/01/05 - 06/30/06	60						
12	Non-Medi-Cal Units		95						
13	Medi-Cal Costs	07/01/05 - 09/30/05	5,392						
13A		10/01/05 - 06/30/06	11,541						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	6,544						
14A		10/01/05 - 06/30/06	14,006						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	6,544						
15A		10/01/05 - 06/30/06	14,006						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	696						
29A		10/01/05 - 06/30/06	185						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	1,088						
30A		10/01/05 - 06/30/06	225						
31	Healthy Families Published Charges	07/01/05 - 09/30/05	1,088						
31A		10/01/05 - 06/30/06	225						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs per Hours		294						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR
Legal Entity: Hathaway-Sycamores Child & Family Services
Legal Entity Number: 00192
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				98					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			17,532					
3	Gross Cost		1,858,721	1,858,721					
4	Cost per Unit			105.42					
5	SMA per Unit			126.80					
6	Published Charge per Unit			126.80					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		3,334					
8A		10/01/05 - 06/30/06		12,501					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		38					
11A		10/01/05 - 06/30/06		196					
12	Non-Medi-Cal Units			1,563					
13	Medi-Cal Costs	07/01/05 - 09/30/05	351,462	351,462					
13A		10/01/05 - 06/30/06	1,317,824	1,317,824					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	422,751	422,751					
14A		10/01/05 - 06/30/06	1,585,127	1,585,127					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	422,751	422,751					
15A		10/01/05 - 06/30/06	1,585,127	1,585,127					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	4,006	4,006					
29A		10/01/05 - 06/30/06	20,662	20,662					
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	4,818	4,818					
30A		10/01/05 - 06/30/06	24,853	24,853					
31	Healthy Families Published Charges	07/01/05 - 09/30/05	4,818	4,818					
31A		10/01/05 - 06/30/06	24,853	24,853					
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		164,768	164,768					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Hathaway-Sycamores Child & Family Services
Legal Entity Number: 00192
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function 04	Service Function 10	Service Function 34	Service Function 42	Service Function 52	Service Function 58
1	Allocation Percentage		100.00%	3.87%	5.53%	0.66%	46.31%	5.93%	28.09%
2	Total Units			430,145	476,339	58,502	3,987,818	510,937	2,419,315
3	Gross Cost		16,042,338	697,337	997,953	118,374	8,354,669	1,070,437	5,068,580
4	Cost per Unit			1.62	2.10	2.10	2.10	2.10	2.10
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	2.52
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		30,120	55,543	2,945	412,240	27,552	410,325
8A		10/01/05 - 06/30/06		339,559	300,082	45,201	2,758,171	384,260	2,008,990
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		2,105	7,085	2,630	53,654	4,217	
11A		10/01/05 - 06/30/06		12,716	32,260	2,649	236,723	17,337	
12	Non-Medi-Cal Units			45,843	61,389	2,077	527,030	77,571	
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,183,170	48,830	116,365	6,170	863,662	57,723	859,850
13A		10/01/05 - 06/30/06	13,230,396	550,482	628,888	96,793	5,778,500	805,043	4,208,930
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	2,625,996	58,734	139,968	7,421	1,038,845	69,431	1,034,019
14A		10/01/05 - 06/30/06	15,914,004	882,140	756,207	116,427	6,950,591	988,335	5,062,555
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	2,625,996	58,734	139,968	7,421	1,038,845	69,431	1,034,019
15A		10/01/05 - 06/30/06	15,914,004	882,140	756,207	116,427	6,950,591	968,335	5,062,555
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	163,322	3,413	14,843	5,510	112,408	6,835	
29A		10/01/05 - 06/30/06	671,017	20,818	67,586	5,550	495,948	36,322	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	198,449	4,105	17,854	6,628	135,208	10,627	
30A		10/01/05 - 06/30/06	807,124	24,800	81,295	6,675	596,542	43,689	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	198,449	4,105	17,854	6,628	135,208	10,627	
31A		10/01/05 - 06/30/06	807,124	24,800	81,295	6,875	596,542	43,689	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		1,794,434	73,995	170,472	4,351	1,104,153	162,515	

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR	CR					
Legal Entity: Hathaway-Sycamores Child & Family Services			H	I	J	K	L	M	N
Legal Entity Number: 00192			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			62	77					
1	Allocation Percentage		9.29%	0.33%					
2	Total Units		432,446	19,122					
3	Gross Cost		1,675,372	59,615					
4	Cost per Unit		3.87	3.12					
5	SMA per Unit		4.66	3.75					
6	Published Charge per Unit		4.66	3.75					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	59,588						
8A		10/01/05 - 06/30/06	285,439	18,001					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	4,727						
11A		10/01/05 - 06/30/06	11,380	291					
12	Non-Medi-Cal Units		71,334	830					
13	Medi-Cal Costs	07/01/05 - 09/30/05	230,769						
13A		10/01/05 - 06/30/06	1,105,841	58,120					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	277,578						
14A		10/01/05 - 06/30/06	1,330,146	67,504					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	277,578						
15A		10/01/05 - 06/30/06	1,330,146	67,504					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	18,313						
29A		10/01/05 - 06/30/06	44,088	907					
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	22,028						
30A		10/01/05 - 06/30/06	53,031	1,091					
31	Healthy Families Published Charges	07/01/05 - 09/30/05	22,028						
31A		10/01/05 - 06/30/06	53,031	1,091					
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		276,360	2,588					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: The Help Group Child and Family Center
Legal Entity Number: 00198
Mode: 15 - Outpatient Services (Program 1)

			A	NR B	NR C	NR D	NR E	NR F	NR 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%		0.71%		10.56%		
2	Total Units				25,153		286,370		
3	Gross Cost		7,482,397		53,230		789,778		
4	Cost per Unit				2.12		2.76		
5	SMA per Unit			1.95	1.95	1.95	2.52	2.52	2.52
6	Published Charge per Unit			1.88	1.88	1.88	2.45	2.45	2.45
7	Negotiated Rate / Cost per Unit			1.88	1.88	1.88	2.45	2.45	2.45
8	Medi-Cal Units	07/01/05 - 09/30/05			15,750		51,874		
8A		10/01/05 - 06/30/06			5,064		153,981		
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			1,431		5,537		
11A		10/01/05 - 06/30/06			95		8,286		
12	Non-Medi-Cal Units				1,793		68,692		
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,310,294		33,331		143,063		
13A		10/01/05 - 06/30/06	3,723,302		12,875		424,663		
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,197,368		30,713		130,722		
14A		10/01/05 - 06/30/06	3,401,652		11,854		388,032		
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,164,011		29,810		127,091		
15A		10/01/05 - 06/30/06	3,307,628		11,438		377,253		
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	1,164,011		29,810		127,091		
16A		10/01/05 - 06/30/06	3,307,628		11,438		377,253		
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	96,434		3,028		15,270		
29A		10/01/05 - 06/30/06	154,601		201		22,852		
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	89,957		2,790		13,953		
30A		10/01/05 - 06/30/06	141,259		185		20,881		
31	Healthy Families Published Charges	07/01/05 - 09/30/05	87,445		2,690		13,566		
31A		10/01/05 - 06/30/06	137,341		179		20,301		
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	87,445		2,690		13,566		
32A		10/01/05 - 06/30/06	137,341		179		20,301		
33	Minor Medi-Cal Costs		2,195,765		3,794		183,930		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: The Help Group Child and Family Center
Legal Entity Number: 00198
Mode: 15 - Outpatient Services (Program 1)

			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
			34	41	42	47	52	54	58
1	Allocation Percentage		0.05%		76.96%		0.33%		2.74%
2	Total Units		1,280		2,087,913		8,983		74,388
3	Gross Cost		3,530		5,758,244		24,774		205,154
4	Cost per Unit		2.76		2.76		2.76		2.76
5	SMA per Unit		2.52	2.52	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit		2.45	2.45	2.45	2.45	2.45	2.45	2.45
7	Negotiated Rate / Cost per Unit		2.45	2.45	2.45	2.45	2.45	2.45	2.45
8	Medi-Cal Units	07/01/05 - 09/30/05	720		361,357		564		16,440
8A		10/01/05 - 06/30/06	498		1,029,111		1,638		49,745
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			27,045		92		
11A		10/01/05 - 06/30/06			45,964		158		
12	Non-Medi-Cal Units		62		624,436		6,535		6,203
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,986		996,585		1,555		50,858
13A		10/01/05 - 06/30/06	1,373		2,838,160		4,512		137,191
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,614		910,820		1,421		46,489
14A		10/01/05 - 06/30/06	1,255		2,593,360		4,123		125,357
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,764		885,325		1,382		45,178
15A		10/01/05 - 06/30/06	1,220		2,521,322		4,008		121,875
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	1,764		885,325		1,382		45,178
16A		10/01/05 - 06/30/06	1,220		2,521,322		4,008		121,875
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05			74,687		254		
29A		10/01/05 - 06/30/06			126,764		430		
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05			68,153		232		
30A		10/01/05 - 06/30/06			115,829		393		
31	Healthy Families Published Charges	07/01/05 - 09/30/05			66,260		225		
31A		10/01/05 - 06/30/06			112,612		382		
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05			66,260		225		
32A		10/01/05 - 06/30/06			112,612		382		
33	Non-Medi-Cal Costs		171		1,722,129		16,023		17,107

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: The Help Group Child and Family Center
Legal Entity Number: 00198
Mode: 15 - Outpatient Services (Program 1)

				NR	NR					
				O	P	Q	R	S	T	U
				Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				61	62					
1	Allocation Percentage				8.66%					
2	Total Units				126,735					
3	Gross Cost				647,665					
4	Cost per Unit				5.11					
5	SMA per Unit			4.66	4.66					
6	Published Charge per Unit			4.54	4.54					
7	Negotiated Rate / Cost per Unit			4.54	4.54					
8	Medi-Cal Units		07/01/05 - 09/30/05		18,225					
8A			10/01/05 - 06/30/06		59,584					
9	Medicare/Medi-Cal Crossover Units		07/01/05 - 09/30/05							
9A			10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units		07/01/05 - 09/30/05							
10A			10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units		07/01/05 - 06/30/06							
11	Healthy Families (SED) Units		07/01/05 - 09/30/05		1,036					
11A			10/01/05 - 06/30/06		852					
12	Non-Medi-Cal Units				49,038					
13	Medi-Cal Costs		07/01/05 - 09/30/05		82,919					
13A			10/01/05 - 06/30/06		304,507					
14	Medi-Cal SMA Upper Limits		07/01/05 - 09/30/05		75,609					
14A			10/01/05 - 06/30/06		277,661					
15	Medi-Cal Published Charges		07/01/05 - 09/30/05		73,682					
15A			10/01/05 - 06/30/06		270,511					
16	Medi-Cal Negotiated Rates		07/01/05 - 09/30/05		73,682					
16A			10/01/05 - 06/30/06		270,511					
17	Medicare/Medi-Cal Crossover Costs		07/01/05 - 09/30/05							
17A			10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/05 - 09/30/05							
18A			10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges		07/01/05 - 09/30/05							
19A			10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/05 - 09/30/05							
20A			10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs		07/01/05 - 09/30/05							
21A			10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits		07/01/05 - 09/30/05							
22A			10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges		07/01/05 - 09/30/05							
23A			10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates		07/01/05 - 09/30/05							
24A			10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs		07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges		07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/05 - 06/30/06							
29	Healthy Families Costs		07/01/05 - 09/30/05		5,295					
29A			10/01/05 - 06/30/06		4,354					
30	Healthy Families SMA Upper Limits		07/01/05 - 09/30/05		4,828					
30A			10/01/05 - 06/30/06		3,970					
31	Healthy Families Published Charges		07/01/05 - 09/30/05		4,703					
31A			10/01/05 - 06/30/06		3,868					
32	Healthy Families Negotiated Rates		07/01/05 - 09/30/05		4,703					
32A			10/01/05 - 06/30/06		3,868					
33	Non-Medi-Cal Costs				250,611					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Hillsides
Legal Entity Number: 00321
Mode: 15 - Outpatient Services (Program 1)

			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
				04	10	34	42	52	58
1	Allocation Percentage		100.00%	0.30%	3.23%	0.32%	40.14%	25.23%	20.61%
2	Total Units			15,145	124,457	12,187	1,547,837	972,761	794,881
3	Gross Cost		6,743,087	20,048	217,855	21,313	2,706,913	1,701,199	1,389,767
4	Cost per Unit			1.32	1.75	1.75	1.75	1.75	1.75
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit			1.75	2.50	2.50	2.50	2.50	2.50
7	Negotiated Rate / Cost per Unit			1.37	1.81	1.81	1.81	1.81	1.81
8	Medi-Cal Units	07/01/05 - 09/30/05		7,165	25,157	4,807	320,186	212,275	190,855
8A		10/01/05 - 06/30/06		5,588	74,305	7,240	995,452	596,639	583,645
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		803	4,161		23,108	1,826	
11A		10/01/05 - 06/30/06		576	13,270	340	83,529	12,430	
12	Non-Medi-Cal Units			1,013	7,554		125,562	149,591	40,181
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,491,105	9,484	44,013	8,057	559,953	371,234	333,774
13A		10/01/05 - 06/30/06	4,386,778	7,397	129,947	12,662	1,740,882	1,043,424	985,723
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	2,148,475	13,972	63,421	11,610	806,869	534,933	480,955
14A		10/01/05 - 06/30/06	6,319,533	10,897	187,249	18,245	2,508,539	1,503,530	1,420,385
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	2,100,484	12,539	62,918	11,518	800,465	530,688	477,138
15A		10/01/05 - 06/30/06	6,189,378	9,779	185,763	18,100	2,488,630	1,491,598	1,409,113
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	1,543,255	9,616	45,552	8,339	579,537	384,218	345,448
16A		10/01/05 - 06/30/06	4,540,201	7,656	134,492	13,104	1,801,768	1,079,917	1,020,197
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	55,348	1,063	7,277		40,412	3,193	
29A		10/01/05 - 06/30/06	197,563	762	23,207	595	146,079	21,738	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	79,773	1,566	10,486		58,232	4,602	
30A		10/01/05 - 06/30/06	284,667	1,123	33,440	857	210,493	31,324	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	78,431	1,405	10,403		57,770	4,585	
31A		10/01/05 - 06/30/06	281,588	1,008	33,175	850	208,823	31,075	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	57,284	1,100	7,531		41,825	3,305	
32A		10/01/05 - 06/30/06	204,473	789	24,019	615	151,187	22,498	
33	Non-Medi-Cal Costs		612,294	1,341	13,211	(0)	219,567	261,610	70,270

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

Legal Entity: Hillsides
Legal Entity Number: 00321
Mode: 15 - Outpatient Services (Program 1)

			NR H Service Function	NR I Service Function	J Service Function	K Service Function	L Service Function	M Service Function	N Service Function
			62	77					
1	Allocation Percentage		8.25%	1.93%					
2	Total Units		171,865	49,428					
3	Gross Cost		556,292	129,901					
4	Cost per Unit		3.24	2.63					
5	SMA per Unit		4.86	3.75					
6	Published Charge per Unit		4.00	3.50					
7	Negotiated Rate / Cost per Unit		3.35	2.72					
8	Medi-Cal Units	07/01/05 - 09/30/05	44,965	7,223					
8A		10/01/05 - 06/30/06	113,300	38,058					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	785	328					
11A		10/01/05 - 06/30/06	850	925					
12	Non-Medi-Cal Units		11,945	2,896					
13	Medi-Cal Costs	07/01/05 - 09/30/05	145,607	18,983					
13A		10/01/05 - 06/30/06	366,729	100,014					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	209,630	27,086					
14A		10/01/05 - 06/30/06	527,978	142,710					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	179,940	25,281					
15A		10/01/05 - 06/30/06	453,200	133,196					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	150,700	19,647					
16A		10/01/05 - 06/30/06	379,555	103,512					
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	2,541	862					
29A		10/01/05 - 06/30/06	2,751	2,431					
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	3,658	1,230					
30A		10/01/05 - 06/30/06	3,961	3,469					
31	Healthy Families Published Charges	07/01/05 - 09/30/05	3,140	1,148					
31A		10/01/05 - 06/30/06	3,400	3,238					
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	2,630	892					
32A		10/01/05 - 06/30/06	2,848	2,516					
33	Non-Medi-Cal Costs		38,864	7,611					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: The Almansor Center
Legal Entity Number: 00171
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	42	52	62	77
1	Allocation Percentage		100.00%	11.09%	7.64%	68.92%	9.01%	3.17%	0.17%
2	Total Units			448,654	239,262	2,158,127	282,002	53,678	3,855
3	Gross Cost		6,189,805	684,085	471,439	4,262,347	555,653	195,584	10,717
4	Cost per Unit			1.52	1.97	1.97	1.97	3.64	2.93
5	SMA per Unit			1.95	2.52	2.52	2.52	4.66	3.75
6	Published Charge per Unit			1.95	2.52	2.52	2.52	4.66	3.75
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		105,776	60,621	432,164	63,067	9,525	299
8A		10/01/05 - 06/30/06		294,622	178,745	1,512,233	208,789	38,994	2,963
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		5,940	1,804	20,699	2,841	570	
11A		10/01/05 - 06/30/06		12,761	7,457	88,610	5,157	1,494	
12	Non-Medi-Cal Units			29,555	2,735	124,421	2,168	3,095	393
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,272,203	161,277	99,546	851,531	124,266	34,706	877
13A		10/01/05 - 06/30/06	4,339,277	449,212	348,256	2,979,885	411,356	142,081	8,688
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,627,066	206,283	127,313	1,089,053	158,929	44,387	1,121
14A		10/01/05 - 06/30/06	5,549,859	574,513	445,397	3,810,827	526,098	181,712	11,111
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,627,066	206,283	127,313	1,089,053	158,929	44,387	1,121
15A		10/01/05 - 06/30/06	5,549,859	574,513	445,397	3,810,827	526,098	181,712	11,111
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	61,071	9,057	3,655	40,785	5,598	2,077	
29A		10/01/05 - 06/30/06	184,943	19,457	14,693	135,188	10,161	5,444	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	78,106	11,583	4,546	52,161	7,159	2,656	
30A		10/01/05 - 06/30/06	236,530	24,884	18,792	172,897	12,996	6,962	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	78,106	11,583	4,546	52,161	7,159	2,656	
31A		10/01/05 - 06/30/06	236,530	24,884	18,792	172,897	12,996	6,962	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Children's Medi-Cal Costs		312,310	45,063	5,389	245,158	4,272	11,277	1,152

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Intercommunity Child Guidance Center
Legal Entity Number: 00195
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	3.69%	7.14%	0.20%	60.69%	16.83%	10.60%
2	Total Units			78,668	117,804	3,382	1,001,368	277,608	94,140
3	Gross Cost		3,351,911	123,669	239,326	6,830	2,034,342	563,978	355,181
4	Cost per Unit			1.57	2.03	2.03	2.03	2.03	3.77
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.68
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	4.68
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		20,902	29,044	585	200,948	67,784	15,404
8A		10/01/05 - 06/30/06		38,620	56,617	1,862	502,524	141,963	49,600
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		1,382	3,637		19,702	2,956	2,607
11A		10/01/05 - 06/30/06		2,862	6,942	60	52,596	18,160	6,679
12	Non-Medi-Cal Units			15,002	21,464	855	225,600	48,765	19,850
13	Medi-Cal Costs	07/01/05 - 09/30/05	703,681	32,859	59,005	1,188	408,234	137,707	56,118
13A		10/01/05 - 06/30/06	1,691,570	60,556	114,818	3,783	1,020,909	288,386	187,136
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	872,555	40,759	73,191	1,474	506,384	170,816	71,783
14A		10/01/05 - 06/30/06	2,097,273	75,114	142,423	4,692	1,266,360	357,722	231,136
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	872,983	40,759	73,191	1,474	506,384	170,816	72,091
15A		10/01/05 - 06/30/06	2,098,285	75,114	142,423	4,692	1,266,360	357,722	232,128
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	68,485	2,173	7,795		40,026	8,005	9,836
29A		10/01/05 - 06/30/06	190,072	4,499	14,103	122	108,852	36,893	25,199
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	82,417	2,695	9,689		49,649	7,449	12,149
30A		10/01/05 - 06/30/06	235,636	5,581	17,494	151	132,542	45,783	31,124
31	Healthy Families Published Charges	07/01/05 - 09/30/05	82,489	2,695	9,689		49,649	7,449	12,201
31A		10/01/05 - 06/30/06	235,770	5,581	17,494	151	132,542	45,783	31,258
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		700,102	23,584	43,605	1,737	458,321	94,986	74,892

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

CR

			H	I	J	K	L	M	N
Legal Entity: Intercommunity Child Guidance Center			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00195									
Mode: 15 - Outpatient Services (Program 1)									
			77						
1	Allocation Percentage		0.85%						
2	Total Units		9,455						
3	Gross Cost		28,584						
4	Cost per Unit		3.02						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.75						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	2,173						
8A		10/01/05 - 06/30/06	5,287						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	215						
11A		10/01/05 - 06/30/06	795						
12	Non-Medi-Cal Units		985						
13	Medi-Cal Costs	07/01/05 - 09/30/05	6,569						
13A		10/01/05 - 06/30/06	15,983						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	8,149						
14A		10/01/05 - 06/30/06	19,826						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	8,149						
15A		10/01/05 - 06/30/06	19,826						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	650						
29A		10/01/05 - 06/30/06	2,403						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	808						
30A		10/01/05 - 06/30/06	2,981						
31	Healthy Families Published Charges	07/01/05 - 09/30/05	806						
31A		10/01/05 - 06/30/06	2,981						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		2,978						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Los Angeles Child Guidance Clinic
Legal Entity Number: 00199
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				CR 82	CR 85				
1	Allocation Percentage		100.00%	35.70%	64.30%				
2	Total Units			4,993	6,416				
3	Gross Cost		1,878,085	670,552	1,207,533				
4	Cost per Unit			134.30	188.21				
5	SMA per Unit			139.26	195.58				
6	Published Charge per Unit			139.56	195.58				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		1,188	1,432				
8A		10/01/05 - 06/30/06		3,821	4,940				
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06		58					
12	Non-Medi-Cal Units			146	44				
13	Medi-Cal Costs	07/01/05 - 09/30/05	428,372	156,861	269,512				
13A		10/01/05 - 06/30/06	1,416,035	486,295	929,740				
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	442,726	162,656	280,071				
14A		10/01/05 - 06/30/06	1,470,428	504,260	966,165				
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	443,077	163,006	280,071				
15A		10/01/05 - 06/30/06	1,471,512	505,347	966,165				
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06	7,789	7,789					
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06	8,077	8,077					
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06	8,094	8,094					
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		27,869	19,608	8,281				

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Los Angeles Child Guidance Clinic
Legal Entity Number: 00199
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	82
1	Allocation Percentage		100.00%	11.53%	7.55%	0.23%	62.54%	8.61%	9.52%
2	Total Units			622,775	315,526	9,622	2,614,898	360,003	215,243
3	Gross Cost		10,139,778	1,168,627	765,149	23,333	6,341,113	873,005	965,217
4	Cost per Unit			1.88	2.42	2.42	2.42	2.42	4.48
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	4.66
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		135,725	77,918	3,395	527,120	73,733	48,877
8A		10/01/05 - 06/30/06		353,883	187,894	6,062	1,437,739	217,210	125,022
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		6,074	3,395	145	25,993	5,723	1,723
11A		10/01/05 - 06/30/06		20,790	10,315		80,626	11,013	6,731
12	Non-Medi-Cal Units			106,303	36,204		543,420	52,324	32,890
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,128,114	254,886	188,951	8,233	1,278,283	178,802	219,180
13A		10/01/05 - 06/30/06	5,709,830	664,058	455,157	14,749	3,486,509	526,733	560,638
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	2,211,489	284,664	196,353	8,555	1,328,342	185,807	227,767
14A		10/01/05 - 06/30/06	5,933,528	690,072	472,989	15,327	3,623,102	547,389	582,603
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	2,211,489	284,664	196,353	8,555	1,328,342	185,807	227,767
15A		10/01/05 - 06/30/06	5,933,528	690,072	472,989	15,327	3,623,102	547,389	582,603
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	104,620	11,398	8,233	352	63,033	13,678	7,726
29A		10/01/05 - 06/30/06	316,434	39,012	25,014		195,518	26,706	30,184
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	108,719	11,844	8,555	365	65,502	14,422	8,029
30A		10/01/05 - 06/30/06	326,831	40,541	25,994		203,178	27,753	31,366
31	Healthy Families Published Charges	07/01/05 - 09/30/05	108,719	11,844	8,555	365	65,502	14,422	8,029
31A		10/01/05 - 06/30/06	326,831	40,541	25,994		203,178	27,753	31,366
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Total Medi-Cal Costs		1,880,781	199,476	87,794	(0)	1,317,790	126,885	147,489

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

CR

	Legal Entity: Los Angeles Child Guidance Clinic		H	I	J	K	L	M	N
	Legal Entity Number: 00199		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)		77						
1	Allocation Percentage		0.03%						
2	Total Units		924						
3	Gross Cost		3,334						
4	Cost per Unit		3.61						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.75						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05							
8A		10/01/05 - 06/30/06	551						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		373						
13	Medi-Cal Costs	07/01/05 - 09/30/05							
13A		10/01/05 - 06/30/06	1,988						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05							
14A		10/01/05 - 06/30/06	2,066						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05							
15A		10/01/05 - 06/30/06	2,066						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		1,346						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Pacific Clinics
Legal Entity Number: 00203
Mode: 10 - Day Services

			A	B CR	C CR	D CR	E CR	F	G
			Mode Total	Service Function 82	Service Function 85	Service Function 89	Service Function 98	Service Function	Service Function
1	Allocation Percentage		100.00%	6.67%	59.30%	10.94%	23.09%		
2	Total Units			1,488	9,267	1,713	5,579		
3	Gross Cost		2,174,784	145,141	1,289,544	237,858	502,241		
4	Cost per Unit			98.57	139.85	138.85	90.02		
5	SMA per Unit			139.26	196.58	195.58	126.80		
6	Published Charge per Unit			179.33	239.12	239.12	149.44		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		160	1,405	53	783		
8A		10/01/05 - 06/30/06		261	4,298	1,057	2,048		
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05					527		
9A		10/01/05 - 06/30/06			1		1,162		
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05		196	506		213		
10A		10/01/05 - 06/30/06		851	1,748		846		
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			228				
11A		10/01/05 - 06/30/06			196	236			
12	Non-Medi-Cal Units				905	367			
13	Medi-Cal Costs	07/01/05 - 09/30/05	288,758	15,819	195,091	7,359	70,488		
13A		10/01/05 - 06/30/06	953,740	25,805	596,798	146,769	184,368		
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	406,722	22,282	274,790	10,366	99,284		
14A		10/01/05 - 06/30/06	1,343,364	36,347	840,803	206,728	259,686		
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	494,341	28,693	335,954	12,673	117,012		
15A		10/01/05 - 06/30/06	1,633,346	46,805	1,027,738	262,750	306,053		
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	47,442				47,442		
17A		10/01/05 - 06/30/06	104,746		139		104,607		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	66,824				66,824		
18A		10/01/05 - 06/30/06	147,537		196		147,342		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	78,755				78,755		
19A		10/01/05 - 06/30/06	173,888		239		173,649		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	108,814	19,378	70,261		19,175		
21A		10/01/05 - 06/30/06	403,016	84,138	242,718		76,160		
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	153,267	27,295	98,963		27,008		
22A		10/01/05 - 06/30/06	567,657	118,510	341,874		107,273		
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	187,974	35,149	120,995		31,831		
23A		10/01/05 - 06/30/06	697,018	182,610	417,982		126,426		
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	31,859		31,859				
29A		10/01/05 - 06/30/06	59,985		27,216	32,770			
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	44,592		44,592				
30A		10/01/05 - 06/30/06	84,491		38,334	46,157			
31	Healthy Families Published Charges	07/01/05 - 09/30/05	54,519		54,519				
31A		10/01/05 - 06/30/06	103,300		46,868	56,432			
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		176,623		125,664	50,960	0		

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Pacific Clinics
Legal Entity Number: 00203
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	06	08	10	12
1	Allocation Percentage		100.00%	0.19%	8.08%	0.04%	0.05%	5.14%	0.26%
2	Total Units			63,631	2,745,031	14,898	16,220	1,352,308	67,364
3	Gross Cost		47,038,342	88,093	3,800,302	20,625	22,455	2,419,427	120,522
4	Cost per Unit			1.38	1.38	1.38	1.38	1.79	1.79
5	SMA per Unit			1.95	1.95	1.95	1.95	2.52	2.52
6	Published Charge per Unit			2.15	2.15	2.15	2.15	2.57	2.57
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		6,306	305,391	114		181,755	8,809
8A		10/01/05 - 06/30/06		34,583	1,056,044	2,356	7,296	683,169	36,478
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05			137,068			11,228	
9A		10/01/05 - 06/30/06			357,721			25,237	
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05			49,701	4,040	1,585	73,760	
10A		10/01/05 - 06/30/06			120,357	5,794	990	207,671	
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		276	11,333		1,753	24,554	115
11A		10/01/05 - 06/30/06		609	37,932		1,526	95,910	379
12	Non-Medi-Cal Units			21,857	669,484	2,594	3,080	69,004	21,583
13	Medi-Cal Costs	07/01/05 - 09/30/05	4,905,896	8,730	422,792	158		289,397	15,760
13A		10/01/05 - 06/30/06	20,936,730	47,878	1,462,019	3,262	10,087	1,222,264	65,263
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	6,910,063	12,297	595,512	222		407,623	22,199
14A		10/01/05 - 06/30/06	29,489,851	67,437	2,059,286	4,594	14,206	1,721,586	91,925
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	7,302,733	13,558	656,591	245		415,710	22,639
15A		10/01/05 - 06/30/06	31,107,396	74,353	2,270,495	5,065	15,665	1,755,744	93,748
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	1,407,756		189,761			20,088	
17A		10/01/05 - 06/30/06	3,899,901		495,240			45,152	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	1,982,856		267,283			28,295	
18A		10/01/05 - 06/30/06	5,493,097		697,556			63,597	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	2,143,233		294,696			28,956	
19A		10/01/05 - 06/30/06	5,930,749		769,100			64,859	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	1,999,418		68,808	5,593	2,194	132,000	
21A		10/01/05 - 06/30/06	5,485,271		166,625	8,021	1,371	371,546	
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	2,818,222		96,917	7,878	3,091	185,926	
22A		10/01/05 - 06/30/06	7,726,127		234,696	11,298	1,931	523,331	
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	2,946,739		106,857	8,688	3,408	189,615	
23A		10/01/05 - 06/30/06	8,082,713		258,768	12,457	2,129	533,714	
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	358,896	382	15,690		2,427	43,930	206
29A		10/01/05 - 06/30/06	1,242,798	843	52,514		2,113	171,593	678
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	505,512	538	22,099		3,418	61,876	290
30A		10/01/05 - 06/30/06	1,750,509	1,188	73,967		2,976	241,693	955
31	Healthy Families Published Charges	07/01/05 - 09/30/05	524,402	593	24,366		3,769	63,104	296
31A		10/01/05 - 06/30/06	1,818,710	1,309	81,554		3,281	246,489	974
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		6,801,678	30,260	926,853	3,581	4,264	123,456	38,614

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Pacific Clinics			H	I	J	K	L	M	N
Legal Entity Number: 00203			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			14	17	33	34	39	41	42
1	Allocation Percentage		0.08%	0.05%	0.00%	0.45%	0.00%	3.00%	52.15%
2	Total Units		19,828	12,288	60	119,022	650	788,641	13,709,905
3	Gross Cost		35,471	21,985	107	212,943	1,163	1,410,965	24,528,515
4	Cost per Unit		1.79	1.79	1.78	1.79	1.79	1.79	1.79
5	SMA per Unit		2.52	2.52	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit		2.57	2.57	2.57	2.57	2.57	2.57	2.57
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	3,983	800		16,767	470	133,704	1,387,737
8A		10/01/05 - 06/30/06	1,562			68,830		426,410	6,138,267
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05				679			319,001
9A		10/01/05 - 06/30/06				5,815		133	947,053
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05	105	2,695		1,043			644,239
10A		10/01/05 - 06/30/06	48	7,493		10,131			1,985,009
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	6,266			3,147	90	4,556	110,919
11A		10/01/05 - 06/30/06	1,680			9,067		4,073	461,548
12	Non-Medi-Cal Units		6,182	1,300	60	3,543	90	219,765	1,716,132
13	Medi-Cal Costs	07/01/05 - 09/30/05	7,128	1,431		29,998	841	239,211	2,482,813
13A		10/01/05 - 06/30/06	2,795			123,144		762,894	10,962,029
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	10,037	2,016		42,253	1,184	336,934	3,497,097
14A		10/01/05 - 06/30/06	3,936			173,452		1,074,553	15,488,433
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	10,236	2,056		43,091	1,208	343,619	3,566,484
15A		10/01/05 - 06/30/06	4,014			176,893		1,095,874	15,775,346
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05				1,215			570,728
17A		10/01/05 - 06/30/06				10,404		238	1,694,381
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05				1,711			803,883
18A		10/01/05 - 06/30/06				14,654		335	2,386,574
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05				1,745			819,833
19A		10/01/05 - 06/30/06				14,945		342	2,433,928
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	188	4,822		1,886			1,152,614
21A		10/01/05 - 06/30/06	86	13,406		16,125			3,551,398
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	265	6,791		2,628			1,623,482
22A		10/01/05 - 06/30/06	121	18,882		25,530			5,002,223
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	270	6,926		2,681			1,655,694
23A		10/01/05 - 06/30/06	123	19,257		26,037			5,101,473
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	11,211			5,630	161	8,151	198,446
29A		10/01/05 - 06/30/06	3,006			16,222		7,287	825,760
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	15,790			7,930	227	11,481	279,516
30A		10/01/05 - 06/30/06	4,234			22,849		10,264	1,163,101
31	Healthy Families Published Charges	07/01/05 - 09/30/05	16,104			8,088	231	11,709	285,062
31A		10/01/05 - 06/30/06	4,318			23,302		10,468	1,188,178
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		11,060	2,326	107	6,339	161	393,184	3,070,347

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	CR
Legal Entity: Pacific Clinics			O	P	Q	R	S	T	U
Legal Entity Number: 00203			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			45	47	52	53	54	57	58
1	Allocation Percentage		0.18%	0.35%	3.06%	0.01%	0.20%	0.02%	5.05%
2	Total Units		48,302	92,463	804,791	2,413	52,633	4,266	1,327,744
3	Gross Cost		86,418	165,426	1,439,859	4,317	94,166	7,632	2,375,479
4	Cost per Unit		1.79	1.79	1.79	1.79	1.79	1.79	1.79
5	SMA per Unit		2.52	2.52	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit		2.57	2.57	2.57	2.57	2.57	2.57	2.57
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	8,812	2,340	24,435	692	5,172		185,755
8A		10/01/05 - 06/30/06	44	2,977	198,540		29,156	860	882,892
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05			59,717				
9A		10/01/05 - 06/30/06		615	121,808				
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05	3,240	18,628	41,443	420		1,710	103,507
10A		10/01/05 - 06/30/06	3,065	37,794	81,219	441		1,696	120,576
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	15,591	205	4,009	500	90		
11A		10/01/05 - 06/30/06	2,005		13,092		1,025		
12	Non-Medi-Cal Units		15,545	29,704	260,526	360	17,190		35,014
13	Medi-Cal Costs	07/01/05 - 09/30/05	15,766	4,187	43,717	1,238	9,253		332,336
13A		10/01/05 - 06/30/06	79	5,328	355,210		52,163	1,539	1,579,590
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	22,206	5,897	61,576	1,744	13,033		466,103
14A		10/01/05 - 06/30/06	111	7,502	500,321		73,473	2,167	2,224,888
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	22,647	6,014	62,796	1,778	13,292		477,390
15A		10/01/05 - 06/30/06	113	7,651	510,248		74,931	2,210	2,269,032
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05			106,840				
17A		10/01/05 - 06/30/06		1,100	217,926				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05			150,487				
18A		10/01/05 - 06/30/06		1,550	306,956				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05			153,473				
19A		10/01/05 - 06/30/06		1,581	313,047				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	5,797	33,685	74,148	751		3,059	185,185
21A		10/01/05 - 06/30/06	5,484	67,617	145,310	789		3,034	215,724
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	8,165	47,447	104,436	1,058		4,309	260,838
22A		10/01/05 - 06/30/06	7,724	95,241	204,672	1,111		4,274	303,852
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	8,327	48,388	106,509	1,079		4,395	266,013
23A		10/01/05 - 06/30/06	7,877	97,131	208,733	1,133		4,359	309,880
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	27,694	367	7,173	895	161		
29A		10/01/05 - 06/30/06	3,587		23,423		1,834		
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	39,289	517	10,103	1,260	227		
30A		10/01/05 - 06/30/06	5,053		32,992		2,583		
31	Healthy Families Published Charges	07/01/05 - 09/30/05	40,069	527	10,303	1,285	231		
31A		10/01/05 - 06/30/06	5,153		33,648		2,634		
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		27,812	53,144	466,113	644	30,755	0	62,644

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR	CR	CR	CR	CR	CR	
Legal Entity: Pacific Clinics			V	W	X	Y	Z	AA	AB
Legal Entity Number: 00203			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			60	61	62	67	76	77	
1	Allocation Percentage		0.02%	0.42%	19.38%	0.06%	0.00%	1.76%	
2	Total Units		2,641	60,022	2,756,274	8,805	331	310,325	
3	Gross Cost		8,738	198,579	9,118,945	29,131	881	826,198	
4	Cost per Unit		3.31	3.31	3.31	3.31	2.66	2.66	
5	SMA per Unit		4.66	4.66	4.66	4.66	3.75	3.75	
6	Published Charge per Unit		5.32	5.32	5.32	5.32	5.14	5.14	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		12,696	258,033	460		39,037	
8A		10/01/05 - 06/30/06	273	25,607	1,145,818	132		144,334	
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05			147,660			11,494	
9A		10/01/05 - 06/30/06			410,638	85		28,775	
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05	210		89,213	1,192		10,860	
10A		10/01/05 - 06/30/06			249,408	3,771		28,714	
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	538	761	9,167			581	
11A		10/01/05 - 06/30/06	475	1,158	35,076			4,691	
12	Non-Medi-Cal Units		1,145	19,800	411,261	3,165	331	40,839	
13	Medi-Cal Costs	07/01/05 - 09/30/05		42,004	853,685	1,522		103,931	
13A		10/01/05 - 06/30/06	903	84,719	3,790,861	437		384,270	
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05		59,163	1,202,434	2,144		146,389	
14A		10/01/05 - 06/30/06	1,272	119,329	5,339,512	615		541,253	
15	Medi-Cal Published Charges	07/01/05 - 09/30/05		67,543	1,372,736	2,447		200,650	
15A		10/01/05 - 06/30/06	1,452	136,229	6,095,752	702		741,877	
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05			488,523			30,601	
17A		10/01/05 - 06/30/06			1,358,568	281		76,610	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05			688,096			43,103	
18A		10/01/05 - 06/30/06			1,913,573	396		107,906	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05			785,551			59,079	
19A		10/01/05 - 06/30/06			2,184,594	452		147,904	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	695		295,155	3,944		28,913	
21A		10/01/05 - 06/30/06			826,149	12,476		79,109	
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	979		415,733	5,555		40,725	
22A		10/01/05 - 06/30/06			1,162,241	17,573		111,426	
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	1,117		474,613	6,341		55,820	
23A		10/01/05 - 06/30/06			1,326,851	20,062		152,730	
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	1,780	2,518	30,328			1,547	
29A		10/01/05 - 06/30/06	1,572	3,631	116,047			12,489	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	2,507	3,546	42,718			2,179	
30A		10/01/05 - 06/30/06	2,214	5,396	163,454			17,591	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	2,882	4,049	48,788			2,986	
31A		10/01/05 - 06/30/06	2,527	6,161	186,604			24,112	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		3,788	65,507	1,360,629	10,471	881	108,728	

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Pasadena Childrens Training Society
Legal Entity Number: 00204
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	58
1	Allocation Percentage		100.00%	6.65%	3.66%	2.07%	44.09%	14.05%	23.49%
2	Total Units			164,186	89,824	39,530	841,914	268,349	448,570
3	Gross Cost		4,395,248	292,426	160,713	90,865	1,937,818	617,654	1,032,465
4	Cost per Unit			1.78	2.30	2.30	2.30	2.30	2.30
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	2.52
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		117,922	45,678	27,603	579,552	189,430	330,612
8A		10/01/05 - 06/30/06		33,745	16,733	8,707	208,185	47,159	117,958
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		1,808	1,968	480	5,592	1,592	
11A		10/01/05 - 06/30/06		622	654	1,390	2,291	45	
12	Non-Medi-Cal Units			10,091	4,791	1,350	46,294	30,153	
13	Medi-Cal Costs	07/01/05 - 09/30/05	3,083,754	210,027	105,136	63,533	1,333,944	436,008	760,964
13A		10/01/05 - 06/30/06	1,039,660	60,102	38,514	20,041	479,176	108,545	271,502
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	3,376,254	229,948	115,109	69,560	1,460,471	477,364	833,142
14A		10/01/05 - 06/30/06	1,138,493	65,803	42,167	21,942	524,626	118,841	297,254
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	3,376,254	229,948	115,109	69,560	1,460,471	477,364	833,142
15A		10/01/05 - 06/30/06	1,138,493	65,803	42,167	21,942	524,626	118,841	297,254
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	26,862	3,217	4,630	1,105	12,671	3,595	
29A		10/01/05 - 06/30/06	11,189	1,108	1,505	3,199	5,273	104	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	29,191	3,522	4,959	1,210	14,092	3,936	
30A		10/01/05 - 06/30/06	12,251	1,213	1,848	3,503	5,773	113	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	29,191	3,522	4,959	1,210	14,092	3,936	
31A		10/01/05 - 06/30/06	12,251	1,213	1,848	3,503	5,773	113	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		233,780	17,973	11,027	3,107	106,554	69,403	0

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Pasadena Childrens Training Society
Legal Entity Number: 00204
Mode: 15 - Outpatient Services (Program 1)

			CR H Service Function	CR I Service Function	J Service Function	K Service Function	L Service Function	M Service Function	N Service Function
			62	77					
1	Allocation Percentage		5.39%	0.60%					
2	Total Units		55,631	7,709					
3	Gross Cost		236,781	26,404					
4	Cost per Unit		4.26	3.43					
5	SMA per Unit		4.66	3.75					
6	Published Charge per Unit		4.66	3.75					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	36,284	5,754					
8A		10/01/05 - 06/30/06	12,989	1,955					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	315						
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		6,042						
13	Medi-Cal Costs	07/01/05 - 09/30/05	154,435	19,706					
13A		10/01/05 - 06/30/06	55,285	6,696					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	169,083	21,578					
14A		10/01/05 - 06/30/06	60,529	7,331					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	169,083	21,578					
15A		10/01/05 - 06/30/06	60,529	7,331					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	1,345						
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	1,473						
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05	1,473						
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		25,718						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Penny Lane Centers			A	B	C	D	E	F	G
Legal Entity Number: 00201			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	34	42	52	58
1	Allocation Percentage		100.00%	2.35%	7.54%	0.73%	60.05%	2.52%	15.57%
2	Total Units			196,343	458,433	44,705	3,852,290	159,179	947,067
3	Gross Cost		13,034,553	306,184	982,406	95,801	7,828,730	341,115	2,029,574
4	Cost per Unit			1.56	2.14	2.14	2.14	2.14	2.14
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit			2.02	2.61	2.61	2.81	2.81	2.61
7	Negotiated Rate / Cost per Unit			1.55	2.13	2.13	2.13	2.13	2.13
8	Medi-Cal Units	07/01/05 - 09/30/05		39,889	97,226	14,475	734,104	19,756	222,630
8A		10/01/05 - 06/30/06		105,420	303,155	28,445	2,351,293	129,892	706,947
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05		38	1,682		7,184		1,051
9A		10/01/05 - 06/30/06		207	5,022	735	21,148	1,992	18,459
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05			82		752		
10A		10/01/05 - 06/30/06		710	1,555		8,107		
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		185	7,199		22,310	422	
11A		10/01/05 - 06/30/06		360	24,179	630	70,485	2,835	
12	Non-Medi-Cal Units			49,536	16,333	420	436,907	4,482	
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,732,737	62,204	208,352	31,019	1,573,159	42,336	477,066
13A		10/01/05 - 06/30/06	6,700,620	164,396	649,651	60,957	5,038,739	277,925	1,514,963
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	3,183,662	77,784	245,010	36,477	1,849,942	48,785	561,028
14A		10/01/05 - 06/30/06	10,142,997	205,569	763,951	71,681	5,925,258	326,824	1,781,508
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	3,297,886	80,578	253,760	37,760	1,916,011	51,563	561,064
15A		10/01/05 - 06/30/06	10,506,103	212,948	791,235	74,241	6,136,875	338,496	1,845,132
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	2,716,204	61,828	207,091	30,832	1,563,642	42,060	474,202
16A		10/01/05 - 06/30/06	8,647,981	163,401	645,720	60,588	5,006,254	276,244	1,505,797
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	24,365	56	3,504		15,395		2,252
17A		10/01/05 - 06/30/06	103,880	323	10,762	1,575	45,319	4,269	35,271
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	28,348	70	4,239		18,104		2,849
18A		10/01/05 - 06/30/06	121,537	404	12,655	1,852	53,293	5,020	41,477
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	29,361	73	4,390		18,750		2,743
19A		10/01/05 - 06/30/06	125,883	418	13,107	1,918	55,198	5,199	42,958
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05	24,218	56	3,583		15,302		2,239
20A		10/01/05 - 06/30/06	103,252	321	10,697	1,566	45,045	4,243	35,058
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	2,177		176		1,612		
21A		10/01/05 - 06/30/06	21,813	1,107	3,332		17,373		
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	2,521		207		1,895		
22A		10/01/05 - 06/30/06	25,733	1,385	3,919		20,430		
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	2,611		214		1,963		
23A		10/01/05 - 06/30/06	26,652	1,434	4,059		21,159		
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05	2,164		175		1,802		
24A		10/01/05 - 06/30/06	21,681	1,101	3,312		17,268		
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	69,480	288	15,427		47,810	904	
29A		10/01/05 - 06/30/06	229,824	561	51,815	1,350	151,047	8,075	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	81,192	361	18,141		56,221	1,063	
30A		10/01/05 - 06/30/06	268,165	702	60,931	1,588	177,622	7,144	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	84,096	374	18,789		58,229	1,101	
31A		10/01/05 - 06/30/06	277,758	727	63,107	1,644	183,966	7,399	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	69,039	287	15,334		47,520	899	
32A		10/01/05 - 06/30/06	226,235	558	51,501	1,342	150,133	6,039	
33	Non-Medi-Cal Costs		1,149,678	77,248	39,287	900	936,276	9,605	0

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
NR

				H	I	J	K	L	M	N
Legal Entity: Penny Lane Centers				Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00201										
Mode: 15 - Outpatient Services (Program 1)										
				62						
1	Allocation Percentage			11.15%						
2	Total Units			335,024						
3	Gross Cost			1,452,743						
4	Cost per Unit			4.34						
5	SMA per Unit			4.66						
6	Published Charge per Unit			4.83						
7	Negotiated Rate / Cost per Unit			4.31						
8	Medi-Cal Units		07/01/05 - 09/30/05	78,061						
8A			10/01/05 - 06/30/06	229,229						
9	Medicare/Medi-Cal Crossover Units		07/01/05 - 09/30/05	705						
9A			10/01/05 - 06/30/06	1,487						
10	Enhanced SD/MC (Children) Units		07/01/05 - 09/30/05	90						
10A			10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units		07/01/05 - 06/30/06							
11	Healthy Families (SED) Units		07/01/05 - 09/30/05	1,160						
11A			10/01/05 - 06/30/06	4,330						
12	Non-Medi-Cal Units			19,962						
13	Medi-Cal Costs		07/01/05 - 09/30/05	338,578						
13A			10/01/05 - 06/30/06	993,991						
14	Medi-Cal SMA Upper Limits		07/01/05 - 09/30/05	363,657						
14A			10/01/05 - 06/30/06	1,066,207						
15	Medi-Cal Published Charges		07/01/05 - 09/30/05	377,131						
15A			10/01/05 - 06/30/06	1,107,175						
16	Medi-Cal Negotiated Rates		07/01/05 - 09/30/05	336,529						
16A			10/01/05 - 06/30/06	987,977						
17	Medicare/Medi-Cal Crossover Costs		07/01/05 - 09/30/05	3,057						
17A			10/01/05 - 06/30/06	6,361						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/05 - 09/30/05	3,285						
18A			10/01/05 - 06/30/06	6,836						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/05 - 09/30/05	3,405						
19A			10/01/05 - 06/30/06	7,086						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/05 - 09/30/05	3,039						
20A			10/01/05 - 06/30/06	6,323						
21	Enhanced SD/MC Costs		07/01/05 - 09/30/05	390						
21A			10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits		07/01/05 - 09/30/05	419						
22A			10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges		07/01/05 - 09/30/05	435						
23A			10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates		07/01/05 - 09/30/05	388						
24A			10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs		07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges		07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/05 - 06/30/06							
29	Healthy Families Costs		07/01/05 - 09/30/05	5,030						
29A			10/01/05 - 06/30/06	18,776						
30	Healthy Families SMA Upper Limits		07/01/05 - 09/30/05	5,406						
30A			10/01/05 - 06/30/06	20,178						
31	Healthy Families Published Charges		07/01/05 - 09/30/05	5,603						
31A			10/01/05 - 06/30/06	20,914						
32	Healthy Families Negotiated Rates		07/01/05 - 09/30/05	5,000						
32A			10/01/05 - 06/30/06	18,662						
33	Non-Medi-Cal Costs			86,560						

State of California Health and Human Services Agency · Department of Mental Health

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

CR

	Legal Entity: Providence Community Services		A	B	C	D	E	F	G
	Legal Entity Number: 00801		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 10 - Day Services			85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			7,129					
3	Gross Cost		1,154,518	1,154,518					
4	Cost per Unit			161.95					
5	SMA per Unit			195.58					
6	Published Charge per Unit			195.58					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		1,829					
8A		10/01/05 - 06/30/06		5,446					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			54					
13	Medi-Cal Costs	07/01/05 - 09/30/05	263,811	263,811					
13A		10/01/05 - 06/30/06	881,962	881,962					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	318,600	318,600					
14A		10/01/05 - 06/30/06	1,065,129	1,065,129					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	318,600	318,600					
15A		10/01/05 - 06/30/06	1,065,129	1,065,129					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		8,745	8,745					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Providence Community Services
Legal Entity Number: 00801
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function 04	Service Function 10	Service Function 40	Service Function 50	Service Function 58	Service Function 62
1	Allocation Percentage		100.00%	19.49%	0.09%	52.03%		16.79%	6.72%
2	Total Units			176,899	585	359,835		116,100	25,121
3	Gross Cost		1,443,132	281,238	1,242	750,847		242,259	96,933
4	Cost per Unit			1.59	2.09	2.09		2.09	3.86
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	4.66
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		46,282	65	58,152		24,112	4,709
8A		10/01/05 - 06/30/06		113,398	530	187,784		91,988	19,848
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		112		368			
11A		10/01/05 - 06/30/06		142		9,067			
12	Non-Medi-Cal Units			16,965		108,466			584
13	Medi-Cal Costs	07/01/05 - 09/30/05	284,591	73,548	138	117,169		50,313	18,170
13A		10/01/05 - 06/30/06	885,507	180,283	1,106	391,838		191,946	76,588
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	345,083	90,211	164	141,503		60,762	21,944
14A		10/01/05 - 06/30/06	1,072,813	221,126	1,336	473,216		231,810	92,492
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	345,083	90,211	164	141,503		60,762	21,944
15A		10/01/05 - 06/30/06	1,072,813	221,126	1,336	473,216		231,810	92,492
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	1,026	178		764			
29A		10/01/05 - 06/30/06	19,145	226		18,920			
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	1,242	218		922			
30A		10/01/05 - 06/30/06	23,126	277		22,849			
31	Healthy Families Published Charges	07/01/05 - 09/30/05	1,242	218		922			
31A		10/01/05 - 06/30/06	23,126	277		22,849			
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Assistance		252,864	27,003		222,157			2,176

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

CR

			H	I	J	K	L	M	N
Legal Entity: Providence Community Services									
Legal Entity Number: 00801									
Mode: 15 - Outpatient Services (Program 1)			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			77						
1	Allocation Percentage		4.89%						
2	Total Units		22,741						
3	Gross Cost		70,614						
4	Cost per Unit		3.11						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.75						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	8,133						
8A		10/01/05 - 06/30/06	14,089						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	27						
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		492						
13	Medi-Cal Costs	07/01/05 - 09/30/05	25,254						
13A		10/01/05 - 06/30/06	43,748						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	30,499						
14A		10/01/05 - 06/30/06	52,834						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	30,499						
15A		10/01/05 - 06/30/06	52,834						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	84						
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	101						
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05	101						
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		1,528						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: San Fernando Valley CMHC, Inc.
Legal Entity Number: 00208
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	42	52	58	62
1	Allocation Percentage		100.00%	7.73%	3.75%	60.30%	1.30%	8.99%	11.65%
2	Total Units			916,036	342,665	5,509,387	118,360	638,608	578,185
3	Gross Cost		19,481,667	1,506,888	730,702	11,748,310	252,395	1,361,778	2,270,107
4	Cost per Unit			1.65	2.13	2.13	2.13	2.13	3.94
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.95	2.52	2.52	2.52	2.52	4.66
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		248,671	80,295	1,339,721	44,815	107,631	144,292
8A		10/01/05 - 06/30/06		509,020	217,657	3,304,463	59,445	530,977	352,380
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06		19,462	20,704	181,860	1,522		8,844
12	Non-Medi-Cal Units			138,683	24,009	703,543	12,778		70,669
13	Medi-Cal Costs	07/01/05 - 09/30/05	4,884,168	409,395	171,222	2,856,844	95,139	229,514	568,495
13A		10/01/05 - 06/30/06	11,918,993	837,341	464,134	7,046,493	126,763	1,132,264	1,388,340
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	5,775,022	485,298	202,343	3,378,097	112,430	271,230	672,401
14A		10/01/05 - 06/30/06	14,091,576	992,589	548,496	8,327,247	149,801	1,338,062	1,642,091
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	5,775,022	485,298	202,343	3,378,097	112,430	271,230	672,401
15A		10/01/05 - 06/30/06	14,091,578	992,589	548,496	8,327,247	149,801	1,338,062	1,642,091
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06	468,109	32,015	44,149	344,727	3,248		34,844
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06	553,360	37,951	52,174	407,383	3,835		41,213
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06	553,360	37,951	52,174	407,383	3,835		41,213
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		2,210,397	226,135	51,197	1,500,247	27,248		278,428

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			CR						
Legal Entity: San Fernando Valley CMHC, Inc.			H	I	J	K	L	M	N
Legal Entity Number: 00208			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)									
			77						
1	Allocation Percentage		8.27%						
2	Total Units		508,851						
3	Gross Cost		1,811,489						
4	Cost per Unit		3.17						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.75						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	174,728						
8A		10/01/05 - 06/30/06	291,544						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06	2,881						
12	Non-Medi-Cal Units		39,500						
13	Medi-Cal Costs	07/01/05 - 09/30/05	553,560						
13A		10/01/05 - 06/30/06	923,659						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	655,223						
14A		10/01/05 - 06/30/06	1,093,290						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	655,223						
15A		10/01/05 - 06/30/06	1,093,290						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06	9,127						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06	10,804						
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06	10,804						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		125,142						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

Legal Entity: San Gabriel Children's Center, Inc
Legal Entity Number: 00320
Mode: 10 - Day Services

			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			5,529					
3	Gross Cost		1,012,834	1,012,834					
4	Cost per Unit			183.19					
5	SMA per Unit			195.58					
6	Published Charge per Unit			200.58					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		1,457					
8A		10/01/05 - 06/30/06		3,250					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			822					
13	Medi-Cal Costs	07/01/05 - 09/30/05	268,902	268,902					
13A		10/01/05 - 06/30/06	595,354	595,354					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	284,960	284,960					
14A		10/01/05 - 06/30/06	635,635	635,635					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	292,245	292,245					
15A		10/01/05 - 06/30/06	851,885	851,885					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		150,579	150,579					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: San Gabriel Children's Center, Inc
Legal Entity Number: 00320
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	42	52	58	62
1	Allocation Percentage		100.00%	0.25%	2.60%	16.07%	63.94%	9.44%	7.55%
2	Total Units			1,120	9,389	58,006	230,786	34,062	15,945
3	Gross Cost		995,570	2,506	25,896	159,987	638,533	93,947	75,141
4	Cost per Unit			2.24	2.76	2.76	2.76	2.76	4.71
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			2.45	3.02	3.02	3.02	3.02	5.18
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		60	2,864	9,555	58,046		3,375
8A		10/01/05 - 06/30/06		780	6,056	38,792	133,777	34,062	11,250
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			280	669	9,659	38,963		1,320
13	Medi-Cal Costs	07/01/05 - 09/30/05	209,993	134	7,348	28,354	160,097		15,905
13A		10/01/05 - 06/30/06	841,375	1,745	18,703	106,993	368,971	93,947	53,018
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	193,062	117	6,713	24,079	146,276		15,728
14A		10/01/05 - 06/30/06	589,917	1,521	15,261	97,756	337,118	85,836	52,425
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	229,932	147	8,045	28,856	175,299		17,415
15A		10/01/05 - 06/30/06	702,278	1,911	18,289	117,152	404,007	102,867	58,050
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		144,202	627	1,845	26,841	107,464		8,221

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

			H	I	J	K	L	M	N
Legal Entity: San Gabriel Children's Center, Inc			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00320									
Mode: 15 - Outpatient Services (Program 1)			77						
1	Allocation Percentage		0.16%						
2	Total Units		402						
3	Gross Cost		1,560						
4	Cost per Unit		3.88						
5	SMA per Unit		3.75						
6	Published Charge per Unit		4.25						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	40						
8A		10/01/05 - 06/30/06							
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		382						
13	Medi-Cal Costs	07/01/05 - 09/30/05	155						
13A		10/01/05 - 06/30/06							
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	150						
14A		10/01/05 - 06/30/06							
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	170						
15A		10/01/05 - 06/30/06							
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Alone-Medi-Cal Costs		1,405						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				A	CR B	CR C	CR D	CR E	CR F	CR G
Legal Entity: SHIELDS for Families, Inc.										
Legal Entity Number: 00558				Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)					04	10	34	42	52	62
1	Allocation Percentage			100.00%	9.45%	14.32%	0.33%	69.50%	3.85%	1.24%
2	Total Units				416,140	489,497	11,120	2,376,048	131,788	23,106
3	Gross Cost			4,567,043	433,276	656,770	14,920	3,188,002	176,823	57,048
4	Cost per Unit				1.04	1.34	1.34	1.34	1.34	2.47
5	SMA per Unit				1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit				1.94	2.50	2.50	2.50	2.50	4.80
7	Negotiated Rate / Cost per Unit									
6	Medi-Cal Units	07/01/05 - 09/30/05			84,421	111,264	2,735	512,829	20,218	4,565
8A		10/01/05 - 06/30/06			253,283	333,783	8,205	1,538,486	58,436	12,914
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							14	
9A		10/01/05 - 06/30/06			1,086	2,401		17,883	2,203	780
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05								
10A		10/01/05 - 06/30/06								
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06								
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			1,467	2,049		7,004	942	120
11A		10/01/05 - 06/30/06			2,510	3,622		15,038	1,053	90
12	Non-Medi-Cal Units				73,393	36,368	180	284,608	48,922	4,639
13	Medi-Cal Costs	07/01/05 - 09/30/05		978,476	87,897	149,296	3,670	688,075	27,127	11,270
13A		10/01/05 - 06/30/06		2,930,526	263,692	447,858	11,009	2,064,225	76,405	31,882
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05		1,837,509	164,621	280,385	6,892	1,292,328	50,949	21,273
14A		10/01/05 - 06/30/06		5,503,301	493,863	841,158	20,677	3,876,985	147,259	60,179
15	Medi-Cal Published Charges	07/01/05 - 09/30/05		1,823,189	163,777	278,180	6,838	1,282,072	50,545	20,999
15A		10/01/05 - 06/30/06		5,460,373	491,330	834,483	20,513	3,846,216	146,090	59,404
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05								
16A		10/01/05 - 06/30/06								
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05		19					19	
17A		10/01/05 - 06/30/06		33,228	1,131	3,221		23,994	2,956	1,926
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05		35					35	
18A		10/01/05 - 06/30/06		62,420	2,118	6,051		45,065	5,552	3,635
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05		35					35	
19A		10/01/05 - 06/30/06		61,912	2,107	6,003		44,708	5,508	3,588
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05								
20A		10/01/05 - 06/30/06								
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05								
21A		10/01/05 - 06/30/06								
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05								
22A		10/01/05 - 06/30/06								
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05								
23A		10/01/05 - 06/30/06								
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05								
24A		10/01/05 - 06/30/06								
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06								
29	Healthy Families Costs	07/01/05 - 09/30/05		15,234	1,527	2,749		9,397	1,264	298
29A		10/01/05 - 06/30/06		29,285	2,813	4,860		20,177	1,413	222
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05		28,607	2,861	5,163		17,650	2,374	559
30A		10/01/05 - 06/30/06		54,991	4,895	9,127		37,698	2,654	419
31	Healthy Families Published Charges	07/01/05 - 09/30/05		28,385	2,848	5,123		17,510	2,355	552
31A		10/01/05 - 06/30/06		54,566	4,869	9,055		37,595	2,633	414
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05								
32A		10/01/05 - 06/30/06								
33	Non-Medi-Cal Costs			600,275	76,415	48,796	242	382,134	65,640	11,453

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

			H	I	J	K	L	M	N
Legal Entity: SHIELDS for Families, Inc.			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00558									
Mode: 15 - Outpatient Services (Program 1)									
			77						
1	Allocation Percentage		1.31%						
2	Total Units		30,318						
3	Gross Cost		60,204						
4	Cost per Unit		1.99						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.70						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	5,616						
8A		10/01/05 - 06/30/06	16,848						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		7,854						
13	Medi-Cal Costs	07/01/05 - 09/30/05	11,152						
13A		10/01/05 - 06/30/06	33,456						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	21,060						
14A		10/01/05 - 06/30/06	63,180						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	20,779						
15A		10/01/05 - 06/30/06	62,338						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		15,596						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

NR

				A	B	C	D	E	F	G
Legal Entity: South Bay Children's Health Center										
Legal Entity Number: 00213										
Mode: 10 - Day Services				Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
					98					
1	Allocation Percentage			100.00%	100.00%					
2	Total Units				105					
3	Gross Cost			20,602	20,602					
4	Cost per Unit				196.21					
5	SMA per Unit				126.80					
6	Published Charge per Unit				130.00					
7	Negotiated Rate / Cost per Unit				126.68					
8	Medi-Cal Units	07/01/05 - 09/30/05			31					
8A		10/01/05 - 06/30/06								
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05								
9A		10/01/05 - 06/30/06								
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05								
10A		10/01/05 - 06/30/06								
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06								
11	Healthy Families (SED) Units	07/01/05 - 09/30/05								
11A		10/01/05 - 06/30/06								
12	Non-Medi-Cal Units				74					
13	Medi-Cal Costs	07/01/05 - 09/30/05		6,082	6,082					
13A		10/01/05 - 06/30/06								
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05		3,931	3,931					
14A		10/01/05 - 06/30/06								
15	Medi-Cal Published Charges	07/01/05 - 09/30/05		4,030	4,030					
15A		10/01/05 - 06/30/06								
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05		3,927	3,927					
16A		10/01/05 - 06/30/06								
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05								
17A		10/01/05 - 06/30/06								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05								
18A		10/01/05 - 06/30/06								
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05								
19A		10/01/05 - 06/30/06								
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05								
20A		10/01/05 - 06/30/06								
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05								
21A		10/01/05 - 06/30/06								
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05								
22A		10/01/05 - 06/30/06								
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05								
23A		10/01/05 - 06/30/06								
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05								
24A		10/01/05 - 06/30/06								
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06								
29	Healthy Families Costs	07/01/05 - 09/30/05								
29A		10/01/05 - 06/30/06								
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05								
30A		10/01/05 - 06/30/06								
31	Healthy Families Published Charges	07/01/05 - 09/30/05								
31A		10/01/05 - 06/30/06								
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05								
32A		10/01/05 - 06/30/06								
33	Non-Medi-Cal Costs			14,519	14,519					

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: South Bay Children's Health Center
Legal Entity Number: 00213
Mode: 15 - Outpatient Services (Program 1)

				NR	NR	NR	NR	NR	NR
			A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	0.43%	9.77%	0.74%	74.28%	0.15%	14.63%
2	Total Units			1,333	23,635	1,793	179,631	356	19,169
3	Gross Cost		943,843	4,026	92,250	6,998	701,121	1,390	138,059
4	Cost per Unit			3.02	3.90	3.90	3.90	3.90	7.20
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.86
6	Published Charge per Unit			2.30	3.00	3.00	3.00	3.00	5.15
7	Negotiated Rate / Cost per Unit			1.95	2.52	2.52	2.52	2.52	4.65
8	Medi-Cal Units	07/01/05 - 09/30/05			511	80	7,454		253
8A		10/01/05 - 06/30/06		516	3,085		22,420		1,799
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05		113	3,380	220	29,285	15	3,599
10A		10/01/05 - 06/30/06		419	11,308	1,395	77,311	143	7,354
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			185		1,719		86
11A		10/01/05 - 06/30/06		45	1,519		8,460	26	718
12	Non-Medi-Cal Units			240	3,647	98	32,982	172	5,360
13	Medi-Cal Costs	07/01/05 - 09/30/05	33,223		1,994	312	29,094		1,822
13A		10/01/05 - 06/30/06	114,064	1,558	12,041		87,506		12,957
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	21,452		1,288	202	18,784		1,179
14A		10/01/05 - 06/30/06	73,662	1,006	7,774		58,498		8,383
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	25,438		1,533	240	22,362		1,303
15A		10/01/05 - 06/30/06	86,967	1,187	9,255		67,260		9,265
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	21,450		1,288	202	18,784		1,176
16A		10/01/05 - 06/30/06	73,644	1,006	7,774		58,498		8,365
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	154,674	341	13,193	859	114,303	59	25,921
21A		10/01/05 - 06/30/06	406,124	1,265	44,136	5,445	301,754	558	52,965
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	99,900	220	8,518	554	73,798	38	16,771
22A		10/01/05 - 06/30/06	262,282	817	28,496	3,515	194,824	360	34,270
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	117,495	260	10,140	680	87,855	45	18,535
23A		10/01/05 - 06/30/06	309,308	964	33,924	4,185	231,933	429	37,873
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05	99,864	220	8,516	554	73,798	38	16,735
24A		10/01/05 - 06/30/06	262,209	817	28,496	3,515	194,824	360	34,196
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	8,051		722		6,709		619
29A		10/01/05 - 06/30/06	44,358	136	5,929		33,020	101	5,171
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	5,199		466		4,332		401
30A		10/01/05 - 06/30/06	28,648	88	3,828		21,319	66	3,346
31	Healthy Families Published Charges	07/01/05 - 09/30/05	6,155		555		5,157		443
31A		10/01/05 - 06/30/06	33,816	104	4,557		25,380	78	3,698
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	5,198		466		4,332		400
32A		10/01/05 - 06/30/06	28,639	88	3,828		21,319	66	3,339
33	Non-Medi-Cal Costs		183,350	725	14,235	383	128,733	671	38,604

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Special Service for Groups			A	B	C	D	E	F	G
Legal Entity Number: 00214			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				03	04	10	12	34	41
1	Allocation Percentage		100.00%	0.03%	13.06%	6.50%	0.06%	0.06%	0.20%
2	Total Units			2,608	1,225,186	472,588	4,027	4,009	14,631
3	Gross Cost		15,638,129	4,346	2,041,749	1,016,743	8,664	8,625	31,478
4	Cost per Unit			1.67	1.67	2.15	2.15	2.15	2.15
5	SMA per Unit			1.95	1.95	2.52	2.52	2.52	2.52
6	Published Charge per Unit			1.95	1.95	2.52	2.52	2.52	2.52
7	Negotiated Rate / Cost per Unit			1.89	1.89	2.44	2.44	2.44	2.44
8	Medi-Cal Units	07/01/05 - 09/30/05		235	207,962	49,603	143	480	1,771
8A		10/01/05 - 06/30/06		1,163	738,177	351,065	1,831	733	5,209
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			3,936	3,500			
11A		10/01/05 - 06/30/06			8,060	16,301		330	
12	Non-Medi-Cal Units			1,210	267,051	52,119	2,053	2,466	7,651
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,629,255	392	348,585	106,718	308	1,033	3,810
13A		10/01/05 - 06/30/06	9,706,204	1,938	1,230,158	755,294	3,939	1,577	11,207
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	3,079,428	458	405,526	125,000	360	1,210	4,463
14A		10/01/05 - 06/30/06	11,368,022	2,268	1,439,445	884,684	4,614	1,847	13,127
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	3,079,428	458	405,526	125,000	360	1,210	4,463
15A		10/01/05 - 06/30/06	11,368,022	2,268	1,439,445	884,684	4,614	1,847	13,127
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	2,981,908	444	393,048	121,031	349	1,171	4,321
16A		10/01/05 - 06/30/06	11,008,061	2,198	1,395,155	856,599	4,468	1,789	12,710
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	64,982		6,559	7,530			
29A		10/01/05 - 06/30/06	161,921		13,432	35,071		710	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	76,111		7,675	8,820			
30A		10/01/05 - 06/30/06	189,653		15,717	41,079		832	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	76,111		7,675	8,820			
31A		10/01/05 - 06/30/06	189,653		15,717	41,079		832	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	73,697		7,439	8,540			
32A		10/01/05 - 06/30/06	183,639		15,233	39,774		805	
33	Non-Medi-Cal Costs		3,075,767	2,016	445,035	112,131	4,417	5,305	16,481

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

			NR	NR	NR	NR	NR	NR	NR
Legal Entity: Special Service for Groups			H	I	J	K	L	M	N
Legal Entity Number: 00214			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			42	52	54	58	61	62	77
1	Allocation Percentage		45.67%	20.38%	0.10%	2.78%	0.04%	10.64%	0.48%
2	Total Units		3,319,891	1,481,717	7,195	202,208	1,558	418,596	23,388
3	Gross Cost		7,142,533	3,187,819	15,480	435,038	6,196	1,564,601	74,858
4	Cost per Unit		2.15	2.15	2.15	2.15	3.98	3.98	3.20
5	SMA per Unit		2.52	2.52	2.52	2.52	4.66	4.66	3.75
6	Published Charge per Unit		2.52	2.52	2.52	2.52	4.66	4.66	3.75
7	Negotiated Rate / Cost per Unit		2.44	2.44	2.44	2.44	4.51	4.51	3.63
8	Medi-Cal Units	07/01/05 - 09/30/05	581,202	283,490	227		63	74,673	3,879
8A		10/01/05 - 06/30/06	1,910,425	1,054,412	3,900	172,664	1,281	224,581	14,184
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	15,715	3,772				2,255	
11A		10/01/05 - 06/30/06	41,120	2,495				4,466	348
12	Non-Medi-Cal Units		771,429	137,548	3,068	29,544	214	112,621	4,977
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,250,419	609,911	488		251	296,947	12,416
13A		10/01/05 - 06/30/06	4,110,157	2,268,500	8,391	371,478	5,094	693,075	45,399
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,464,629	714,395	572		294	347,976	14,546
14A		10/01/05 - 06/30/06	4,814,271	2,657,118	9,828	435,113	5,969	1,046,547	53,190
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,464,629	714,395	572		294	347,976	14,546
15A		10/01/05 - 06/30/06	4,814,271	2,657,118	9,828	435,113	5,969	1,046,547	53,190
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	1,418,133	691,716	554		284	336,775	14,081
16A		10/01/05 - 06/30/06	4,661,437	2,572,765	9,516	421,300	5,777	1,012,860	51,488
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	33,810	8,115				8,967	
29A		10/01/05 - 06/30/06	88,467	5,388				17,760	1,114
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	39,602	9,505				10,508	
30A		10/01/05 - 06/30/06	103,622	6,287				20,812	1,305
31	Healthy Families Published Charges	07/01/05 - 09/30/05	39,602	9,505				10,508	
31A		10/01/05 - 06/30/06	103,622	6,287				20,812	1,305
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05	38,345	9,204				10,170	
32A		10/01/05 - 06/30/06	100,333	6,088				20,142	1,263
33	Non-Medi-Cal Costs		1,659,680	285,926	6,601	63,562	851	447,852	15,930

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

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

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function 04	Service Function 10	Service Function 34	Service Function 42	Service Function 52	Service Function 62
1	Allocation Percentage		100.00%	6.85%	10.55%	3.00%	59.43%	9.33%	10.63%
2	Total Units			82,947	98,278	27,975	553,404	86,831	54,160
3	Gross Cost		3,275,013	224,416	345,663	86,394	1,946,433	305,402	348,013
4	Cost per Unit			2.71	3.52	3.52	3.52	3.52	6.43
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.86
6	Published Charge per Unit			2.00	2.60	2.60	2.60	2.60	4.75
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		17,525	14,899	6,630	79,634	15,226	9,578
8A		10/01/05 - 06/30/06		48,280	59,627	10,070	326,194	43,312	28,218
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05					1,383		465
9A		10/01/05 - 06/30/06			237		9,710	3,398	3,748
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		1,725	2,070	1,400	10,945		1,234
11A		10/01/05 - 06/30/06		5,196	7,074	6,029	43,913	1,326	2,926
12	Non-Medi-Cal Units			12,221	14,571	3,846	81,645	23,569	7,989
13	Medi-Cal Costs	07/01/05 - 09/30/05	520,384	47,415	51,699	23,319	280,089	53,553	61,545
13A		10/01/05 - 06/30/06	1,853,366	125,212	209,720	35,418	1,147,290	152,337	181,319
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	373,647	34,174	37,041	16,708	200,678	38,370	44,633
14A		10/01/05 - 06/30/06	1,330,063	90,246	150,260	25,376	822,009	109,148	131,496
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	384,681	35,050	38,217	17,238	207,048	39,588	45,496
15A		10/01/05 - 06/30/06	1,370,053	92,560	155,030	26,182	848,104	112,611	134,038
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	7,782				4,794		2,988
17A		10/01/05 - 06/30/06	71,020		834		34,152	11,951	24,083
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	5,602				3,435		2,167
18A		10/01/05 - 06/30/06	51,095		597		24,469	8,563	17,466
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	5,753				3,544		2,209
19A		10/01/05 - 06/30/06	52,500		616		25,248	8,835	17,803
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	63,297	4,657	7,281	4,924	38,496		7,929
29A		10/01/05 - 06/30/06	238,073	14,058	24,881	21,205	154,451	4,664	18,814
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	45,440	3,364	5,216	3,528	27,581		5,750
30A		10/01/05 - 06/30/06	170,799	10,132	17,826	15,193	110,661	3,342	13,644
31	Healthy Families Published Charges	07/01/05 - 09/30/05	46,791	3,450	5,382	3,640	28,457		5,862
31A		10/01/05 - 06/30/06	175,989	10,392	18,392	15,675	114,174	3,448	13,908
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Minor Medi-Cal Costs		521,091	33,064	51,249	13,527	287,162	82,897	51,335

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

Legal Entity: Saint John's Health Center
Legal Entity Number: 00217
Mode: 15 - Outpatient Services (Program 1)

			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			77						
1	Allocation Percentage		0.20%						
2	Total Units		1,319						
3	Gross Cost		6,691						
4	Cost per Unit		5.07						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.75						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	545						
8A		10/01/05 - 06/30/06	408						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		368						
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,765						
13A		10/01/05 - 06/30/06	2,070						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	2,044						
14A		10/01/05 - 06/30/06	1,530						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	2,044						
15A		10/01/05 - 06/30/06	1,530						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		1,857						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Starview			A	B	C	D	E	F	G
Legal Entity Number: 00543			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	42	52	58	62
1	Allocation Percentage		100.00%	7.28%	9.16%	71.57%	4.88%	1.95%	4.80%
2	Total Units			639,140	590,415	4,611,423	314,252	125,693	176,983
3	Gross Cost		12,532,405	912,100	1,148,429	8,969,779	611,258	244,488	602,011
4	Cost per Unit			1.43	1.95	1.95	1.95	1.95	3.40
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			1.96	2.53	2.53	2.53	2.53	4.67
7	Negotiated Rate / Cost per Unit			1.46	1.99	1.99	1.99	1.99	3.48
8	Medi-Cal Units	07/01/05 - 09/30/05		140,141	146,271	1,089,125	75,607	26,249	37,370
8A		10/01/05 - 06/30/06		422,660	374,174	3,019,266	212,171	97,889	130,644
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			78,339	69,970	503,032	26,474	1,875	9,069
13	Medi-Cal Costs	07/01/05 - 09/30/05	2,935,672	199,992	284,515	2,118,481	147,065	51,057	127,115
13A		10/01/05 - 06/30/06	8,276,376	603,167	727,814	5,872,840	412,698	189,784	444,048
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	3,826,279	273,275	368,603	2,744,595	190,530	66,147	174,144
14A		10/01/05 - 06/30/06	10,795,934	824,187	942,918	7,606,550	534,671	245,874	608,335
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	3,841,451	274,676	370,066	2,755,486	191,286	66,410	174,518
15A		10/01/05 - 06/30/06	10,838,592	828,414	946,860	7,638,743	536,793	246,850	609,640
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	3,003,404	204,606	291,079	2,167,359	150,458	52,236	130,048
16A		10/01/05 - 06/30/06	8,467,331	617,084	744,606	6,008,339	422,220	194,162	454,293
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Other Medi-Cal Costs		1,320,357	108,941	136,100	978,458	51,495	3,647	30,848

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
NR

Legal Entity: Starview
Legal Entity Number: 00543
Mode: 15 - Outpatient Services (Program 1)

			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			77						
1	Allocation Percentage		0.35%						
2	Total Units		14,255						
3	Gross Cost		44,340						
4	Cost per Unit		3.11						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.76						
7	Negotiated Rate / Cost per Unit		3.18						
8	Medi-Cal Units	07/01/05 - 09/30/05	2,396						
8A		10/01/05 - 06/30/06	6,373						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units		3,486						
13	Medi-Cal Costs	07/01/05 - 09/30/05	7,447						
13A		10/01/05 - 06/30/06	26,026						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	8,985						
14A		10/01/05 - 06/30/06	31,399						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	9,009						
15A		10/01/05 - 06/30/06	31,482						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	7,619						
16A		10/01/05 - 06/30/06	26,628						
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		10,867						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				CR	CR	CR	CR	CR	
Legal Entity: Stirling Academy, Inc.			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 Services (Program 1)				04	10	42	52	62	
1	Allocation Percentage		100.00%	7.66%	14.93%	72.83%	1.61%	2.96%	
2	Total Units			83,585	162,783	793,977	17,508	14,601	
3	Gross Cost		1,905,524	146,012	284,489	1,387,698	30,599	56,726	
4	Cost per Unit			1.75	1.75	1.75	1.75	3.83	
5	SMA per Unit			1.95	2.52	2.52	2.52	4.66	
6	Published Charge per Unit			1.95	2.52	2.52	2.52	4.66	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		14,146	27,526	116,763	214	1,805	
8A		10/01/05 - 06/30/06		28,723	76,409	351,051	9,930	6,176	
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		1,913	4,690	15,528		295	
11A		10/01/05 - 06/30/06		3,349	15,733	73,662	3,687	888	
12	Non-Medi-Cal Units			35,454	38,425	238,973	3,677	5,855	
13	Medi-Cal Costs	07/01/05 - 09/30/05	284,185	24,711	48,108	204,076	374	6,916	
13A		10/01/05 - 06/30/06	838,305	50,175	133,537	613,580	17,355	23,678	
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	400,144	27,585	69,388	294,243	539	8,411	
14A		10/01/05 - 06/30/06	1,187,022	56,010	192,551	884,649	25,024	28,789	
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	400,144	27,585	69,388	294,243	539	8,411	
15A		10/01/05 - 06/30/06	1,187,022	56,010	192,551	884,649	25,024	28,789	
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	39,806	3,342	6,197	27,140		1,131	
29A		10/01/05 - 06/30/06	171,862	5,850	27,496	128,745	8,444	3,327	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	56,054	3,730	11,819	39,131		1,375	
30A		10/01/05 - 06/30/06	245,142	6,531	39,647	185,628	9,291	4,045	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	56,054	3,730	11,819	39,131		1,375	
31A		10/01/05 - 06/30/06	245,142	6,531	39,647	185,628	9,291	4,045	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		571,364	61,933	67,154	414,177	6,426	21,673	

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

NR

			A	B	C	D	E	F	G
Legal Entity: Harbor View Rehabilitation Center									
Legal Entity Number: 00206			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			8,391					
3	Gross Cost		849,578	849,578					
4	Cost per Unit			101.25					
5	SMA per Unit			195.58					
6	Published Charge per Unit			99.35					
7	Negotiated Rate / Cost per Unit			99.35					
8	Medi-Cal Units	07/01/05 - 09/30/05		2,293					
8A		10/01/05 - 06/30/06		6,098					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/05 - 09/30/05	232,163	232,163					
13A		10/01/05 - 06/30/06	617,415	617,415					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	448,465	448,465					
14A		10/01/05 - 06/30/06	1,182,647	1,192,647					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	227,810	227,810					
15A		10/01/05 - 06/30/06	605,836	605,836					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	227,810	227,810					
16A		10/01/05 - 06/30/06	605,836	605,836					
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
	Medi-Cal Costs								

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

				NR	NR	NR	NR	NR	NR
Legal Entity: Harbor View Rehabilitation Center			A	B	C	D	E	F	G
Legal Entity Number: 00206			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				04	10	42	52	58	62
1	Allocation Percentage		100.00%	3.89%	4.93%	43.57%	23.64%	21.74%	2.22%
2	Total Units			97,778	94,319	832,897	451,784	415,605	23,300
3	Gross Cost		2,766,161	107,618	136,493	1,205,316	653,794	601,438	61,500
4	Cost per Unit			1.10	1.45	1.45	1.45	1.45	2.64
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.86
6	Published Charge per Unit			1.08	1.42	1.42	1.42	1.42	2.59
7	Negotiated Rate / Cost per Unit			1.08	1.42	1.42	1.42	1.42	2.59
8	Medi-Cal Units	07/01/05 - 09/30/05		31,392	29,135	200,471	115,202	93,415	4,605
8A		10/01/05 - 06/30/06		66,386	65,184	632,426	336,582	322,190	18,695
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/05 - 09/30/05	680,876	34,551	42,162	290,109	186,713	135,184	12,155
13A		10/01/05 - 06/30/06	2,085,268	73,067	94,330	915,206	487,081	466,254	49,345
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,186,996	61,214	73,420	505,187	290,309	235,408	21,459
14A		10/01/05 - 06/30/06	3,634,854	129,453	164,264	1,593,714	848,187	811,919	87,119
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	668,107	33,903	41,372	284,669	183,587	132,849	11,927
15A		10/01/05 - 06/30/06	2,046,179	71,697	92,561	898,045	477,946	457,510	48,420
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05	668,107	33,903	41,372	284,669	183,587	132,649	11,927
16A		10/01/05 - 06/30/06	2,046,179	71,697	92,561	898,045	477,946	457,510	48,420
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Unallocated Costs		(0)		(0)	(0)	(0)		(0)

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: VERDUGO MENTAL HEALTH
Legal Entity Number: 00221
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	62
1	Allocation Percentage		100.00%	1.96%	3.28%	0.86%	46.07%	14.12%	30.76%
2	Total Units			51,950	87,597	17,697	949,230	290,842	342,684
3	Gross Cost		4,816,048	94,246	158,006	41,368	2,218,801	679,836	1,482,478
4	Cost per Unit			1.81	2.34	2.34	2.34	2.34	4.33
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	4.66
6	Published Charge per Unit			2.08	2.68	2.68	2.68	2.68	4.96
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		11,090	12,525	3,635	183,200	61,180	55,513
8A		10/01/05 - 06/30/06		33,288	37,584	10,937	489,570	183,379	166,532
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							20,200
9A		10/01/05 - 06/30/06							60,541
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05			692	680	9,465	1,815	735
11A		10/01/05 - 06/30/06			5,686	1,765	53,395	7,559	5,485
12	Non-Medi-Cal Units			7,572	11,106	700	233,600	37,109	33,578
13	Medi-Cal Costs	07/01/05 - 09/30/05	854,719	20,119	29,277	6,497	381,476	143,007	240,153
13A		10/01/05 - 06/30/06	2,563,811	60,390	87,852	25,565	1,144,357	426,644	720,429
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	921,164	21,628	31,563	9,180	411,284	154,174	258,691
14A		10/01/05 - 06/30/06	2,763,121	64,912	94,712	27,561	1,233,716	462,115	776,039
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	979,966	23,067	33,567	9,742	437,376	163,982	275,344
15A		10/01/05 - 06/30/06	2,939,504	69,239	100,725	29,311	1,312,048	491,456	825,999
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	87,387						87,387
17A		10/01/05 - 06/30/06	262,337						262,337
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	94,132						94,132
18A		10/01/05 - 06/30/06	282,587						282,587
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	100,192						100,192
19A		10/01/05 - 06/30/06	300,779						300,779
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	32,378		1,618	1,543	22,124	3,775	3,180
29A		10/01/05 - 06/30/06	184,794		13,296	4,126	124,809	17,669	23,729
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	34,904		1,744	1,663	23,852	4,070	3,425
30A		10/01/05 - 06/30/06	199,202		14,334	4,448	134,555	19,049	25,560
31	Healthy Families Published Charges	07/01/05 - 09/30/05	37,123		1,855	1,769	25,366	4,328	3,646
31A		10/01/05 - 06/30/06	211,873		15,244	4,730	143,099	20,258	27,206
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		830,621	13,737	25,965	1,638	546,034	88,741	145,251

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

Legal Entity: VERDUGO MENTAL HEALTH
Legal Entity Number: 00221
Mode: 15 - Outpatient Services (Program 1)

			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			77						
1	Allocation Percentage		2.93%						
2	Total Units		40,808						
3	Gross Cost		141,318						
4	Cost per Unit		3.48						
5	SMA per Unit		3.75						
6	Published Charge per Unit		3.99						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	9,250						
8A		10/01/05 - 06/30/06	27,751						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	40						
11A		10/01/05 - 06/30/06	335						
12	Non-Medi-Cal Units		3,232						
13	Medi-Cal Costs	07/01/05 - 09/30/05	32,190						
13A		10/01/05 - 06/30/06	98,575						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	34,888						
14A		10/01/05 - 06/30/06	104,066						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	36,908						
15A		10/01/05 - 06/30/06	110,726						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	139						
29A		10/01/05 - 06/30/06	1,166						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	150						
30A		10/01/05 - 06/30/06	1,256						
31	Healthy Families Published Charges	07/01/05 - 09/30/05	160						
31A		10/01/05 - 06/30/06	1,337						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		11,248						

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19

	Legal Entity: Vista del Mar Child & Family Services		A	B CR	C CR	D	E	F	G
	Legal Entity Number: 00196		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 10 - Day Services			85	98				
1	Allocation Percentage		100.00%	51.21%	48.79%				
2	Total Units			6,964	10,232				
3	Gross Cost		2,947,122	1,509,356	1,437,766				
4	Cost per Unit			216.74	140.52				
5	SMA per Unit			185.58	126.80				
6	Published Charge per Unit			200.00	150.00				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		1,687	2,492				
8A		10/01/05 - 06/30/06		5,242	6,059				
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05							
11A		10/01/05 - 06/30/06							
12	Non-Medi-Cal Units			35	1,681				
13	Medi-Cal Costs	07/01/05 - 09/30/05	715,802	365,535	350,167				
13A		10/01/05 - 06/30/06	1,987,525	1,136,135	851,390				
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	645,929	329,943	315,986				
14A		10/01/05 - 06/30/06	1,793,512	1,025,230	768,281				
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	711,200	337,400	373,800				
15A		10/01/05 - 06/30/06	1,957,250	1,048,400	908,850				
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05							
29A		10/01/05 - 06/30/06							
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05							
30A		10/01/05 - 06/30/06							
31	Healthy Families Published Charges	07/01/05 - 09/30/05							
31A		10/01/05 - 06/30/06							
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		243,794	7,586	236,208				

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
Legal Entity: Vista del Mar Child & Family Services
Legal Entity Number: 00196
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	58
1	Allocation Percentage		100.00%	17.04%	8.72%	0.47%	47.51%	0.92%	7.87%
2	Total Units			534,365	211,631	11,350	1,152,857	22,368	190,923
3	Gross Cost		6,776,435	1,154,731	591,001	31,696	3,219,470	62,465	533,172
4	Cost per Unit			2.16	2.79	2.79	2.79	2.79	2.79
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit			2.25	2.76	2.75	2.75	2.75	2.75
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		114,651	33,105	922	185,853	3,420	57,838
8A		10/01/05 - 06/30/06		286,134	136,963	10,068	742,658	10,259	104,210
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		865	967		4,852	539	
11A		10/01/05 - 06/30/06		2,595	2,899		14,555	1,616	
12	Non-Medi-Cal Units			130,120	37,697	380	225,140	6,534	28,875
13	Medi-Cal Costs	07/01/05 - 09/30/05	1,247,859	247,754	92,449	2,575	462,603	9,551	181,518
13A		10/01/05 - 06/30/06	4,167,747	618,319	382,483	28,116	2,073,948	28,849	291,017
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	1,126,049	223,569	83,425	2,323	417,446	8,618	145,752
14A		10/01/05 - 06/30/06	3,760,910	557,961	345,147	25,371	1,871,498	25,853	262,609
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	1,225,190	257,965	91,039	2,536	455,546	9,405	159,055
15A		10/01/05 - 06/30/06	4,090,894	643,802	376,648	27,687	2,042,310	28,212	286,578
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	21,394	1,869	2,700		13,548	1,505	
29A		10/01/05 - 06/30/06	64,176	5,608	8,096		40,645	4,514	
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	19,305	1,687	2,437		12,226	1,358	
30A		10/01/05 - 06/30/06	57,911	5,060	7,305		36,677	4,073	
31	Healthy Families Published Charges	07/01/05 - 09/30/05	21,058	1,946	2,859		13,342	1,482	
31A		10/01/05 - 06/30/06	63,168	5,839	7,972		40,025	4,445	
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		1,275,259	281,182	105,273	1,005	628,726	18,247	60,636

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: Los Angeles
County Code: 19
CR

	Legal Entity: Vista del Mar Child & Family Services		H	I	J	K	L	M	N
	Legal Entity Number: 00196		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient Services (Program 1)		62						
1	Allocation Percentage		17.47%						
2	Total Units		229,256						
3	Gross Cost		1,183,900						
4	Cost per Unit		5.16						
5	SMA per Unit		4.66						
6	Published Charge per Unit		4.75						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	52,557						
8A		10/01/05 - 06/30/06	144,307						
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05							
9A		10/01/05 - 06/30/06							
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05							
10A		10/01/05 - 06/30/06							
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06							
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	343						
11A		10/01/05 - 06/30/06	1,029						
12	Non-Medi-Cal Units		31,020						
13	Medi-Cal Costs	07/01/05 - 09/30/05	271,409						
13A		10/01/05 - 06/30/06	745,215						
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	244,916						
14A		10/01/05 - 06/30/06	672,471						
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	249,648						
15A		10/01/05 - 06/30/06	685,458						
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05							
17A		10/01/05 - 06/30/06							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05							
18A		10/01/05 - 06/30/06							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05							
19A		10/01/05 - 06/30/06							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05							
21A		10/01/05 - 06/30/06							
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05							
22A		10/01/05 - 06/30/06							
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05							
23A		10/01/05 - 06/30/06							
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	1,771						
29A		10/01/05 - 06/30/06	5,314						
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	1,598						
30A		10/01/05 - 06/30/06	4,795						
31	Healthy Families Published Charges	07/01/05 - 09/30/05	1,629						
31A		10/01/05 - 06/30/06	4,688						
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		160,190						

1194

Los Angeles County Department of Mental Health
Incorrect Reduction Claim
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06

Exhibit D-4
Los Angeles County Department of Mental Health
Re-Filed Portions of Fiscal Year 2004-05 and 2005-06
Under Reconsideration Claiming Instructions

COUNTY OF LOS ANGELES

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

SHEILA A. SHIMA
Deputy Director

RODERICK SHANER, M.D.
Medical Director

550 SOUTH VERMONT AVENUE, LOS ANGELES, CALIFORNIA 90020

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

DEPARTMENT OF MENTAL HEALTH

http://dmh.lacounty.info

Reply To: (213) 738-4825
Fax: (213) 639-6773

April 5, 2007

TO: Leonard Kaye, Principal Accountant
SB 90 Section – Auditor-Controller

FROM: Jeremy D. Cortez
Acting Administrative Deputy

SUBJECT: **PROGRAM 111 ACTUAL FISCAL YEARS 2004-05 AND 2005-06, AND PROGRAM 273 ESTIMATED FISCAL YEAR 2006-07 SB 90 CLAIMS**

In accordance with the State Controller's Office Claiming Instructions, attached are the SB 90 claims to be refiled for the above-mentioned programs for the Los Angeles County - Department of Mental Health (LAC-DMH). For Program 111, Handicapped and Disabled Students (HDS), the Assessment – Individualized Education Program reimbursable component is being refiled. Program 273, Estimated Claim for Fiscal Year (FY) 2006-07, is being refiled based on consolidated claims for FY 2005-06 Chapter 1747/84 HDS and Chapter 654 Seriously Emotionally Disturbed (SED) Pupils: Out Of State. These claims were prepared in compliance with the SB 90 Parameters and Guidelines based on the annual LAC-DMH Cost Report. The following are the SB 90 claims to be refiled:

1) Program 111 HDS Actual FY 2004-05 ——————— $262,702

2) Program 111 HDS Actual FY 2005-06 ——————— $264,301

3) Program 273 Consolidation of HDS, HDS II, and SED: Out Of State Mental Health Services Estimated FY 2006-07——————— $18,488,223.

If you have any questions, please contact Winnie Suen of my staff at (213) 738-4690.

JDC:MPB:WS:gm

Attachments

c: Marvin J. Southard, D.S.W. (memo and summary only)
Sheila A. Shima (memo and summary only)
Paul McIver (memo and summary only)
Mike Motodani (memo and summary only)
Kimberly Nall (memo and summary only)

COUNTY OF LOS ANGELES – DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR (FY) 2004-05 SB 90 PROGRAM 111

HANDICAPPED AND DISABLED STUDENTS REIMBURSEMENT CLAIM

Table of Contents

Attachment 1	FAM-27 Claim Form
Attachment 2	Form 1 Claim Summary
Attachment 3	Form 2 Activity Cost Detail
Attachment 4	FY 2004-05 Assessment – IEP Program
Attachment 5	FY 2004-05 Assessment – IEP Program Expenditures and Revenues Worksheet
Attachment 6	FY 2004-05 Indirect Cost Proposal (ICP) Rate Summary
Attachment 7	FY 2004-05 Cost Report Actual Indirect Cost Rates
Attachment 8	MH 1966 Cost Report Forms

State Controller's Office

Mandated Cost Manual

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HANDICAPPED AND DISABLED STUDENTS

For State Controller Use only

(19) Program Number 00111
(20) Date Filed
(21) LRS Input

PROGRAM 111

(01) Claimant Identification Number

(02) Claimant Name
County of Los Angeles - Department of Mental Health

Address
550 South Vermont Ave., 11th Floor

Los Angeles, CA 90020

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☒
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06)	(12) 2004/2005
Total Claimed Amount	(07)	(13) 262,702
Less: 10% Late Penalty		(14)
Less: Prior Claim Payment Received		(15)
Net Claimed Amount		(16) 262,702
Due from State	(08)	(17) 262,702
Due to State		(18)

Reimbursement Claim Data

(22)	FORM-1, (04)(A)(g)	
(23)	FORM-1, (04)(B)(g)	2,076,865
(24)	FORM-1, (04)(C)(g)	
(25)	FORM-1, (04)(D)(g)	
(26)	FORM-1, (04)(E)(g)	
(27)	FORM-1, (04)(F)(g)	
(28)	FORM-1, (06)	13
(29)	FORM-1, (07)	276,601
(30)	FORM-1, (09)	
(31)	FORM-1, (10)	2,090,764
(32)		
(33)		
(34)		
(35)		
(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 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

4-5-07

Jeremy D. Cortez
Type or Print Name

Acting Administrative Deputy
Title

(38) Name of Contact Person for Claim

Winnie Suen

Telephone Number (213) 738-4690
E-mail Address Wsuen@lacdmh.org

Form FAM-27 (New 01/07)

Program 111	MANDATED COSTS HANDICAPPED AND DISABLED STUDENTS CLAIM SUMMARY	FORM 1

(01) Claimant:	(02) Type of Claim		Fiscal Year
County of Los Angeles - Department of Mental Health	Reimbursement	X	2004/2005
	Estimated		

(03) Department							
Direct Costs	**Object Accounts**						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
A. Renew Interagency Agreement							
B. Initial Assessment of Pupil	2,076,865						2,076,865
C. Participation in IEP Team							
D. Lead Case Manager							
E. Out-of-Home Residential Care							
F. Due Process Hearings							
(05) Total Direct Costs	2,076,865						2,076,865

Indirect Costs		
(06) Indirect Cost Rate	***See attached Auditor-Controller approved Plan Year 2004/2005 ICRP and FY 2004/2005 Cost Report Actuals (Attachment 6 &7)***	13.3182%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	276,601
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	2,353,466
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements	***(Attachment 5)***	2,090,764
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	262,702

Revised 01/07

Program 111	MANDATED COSTS HANDICAPPED AND DISABLED STUDENTS ACTIVITY COST DETAIL	FORM 2

(01)	Claimant County of Los Angeles - Department of Mental Health	(02)	Fiscal Year 2004/2005

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

☐	Review Interagency Agreement	☒	Initial Assessment of Pupil
☐	Participation in IEP Team	☐	Lead Case Manager
☐	Out-of-Home Residential Care	☐	Due Process Hearings

(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) Contract Services	(h) Fixed Assets	(i) Travel
The claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 4 Direct service cost details have been completed on Attachment 5 and is based on the cost report method.					2,076,865			
(05) Total ☒ Subtotal ☐ Page: 1 of 1					2,076,865			

New 01/07

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB90 - PROGRAM 111 HANDICAPPED AND DISABLED STUDENTS
ASSESSMENT - IEP PROGRAM
FISCAL YEAR 2004-2005

1	2	3	4	5	6	7
Entity Name	Legal Entity Numbers	Mode	SFC	Units of Service	Rate per Unit	Total
LAC-DMH	00019	15	04	742,922	1.88	1,395,278
LAC-DMH	00019	60	60	6,977	97.70	681,587
TOTAL ASSESSMENT - IEP PROGRAM				749,899	$	2,076,865

To Form 2

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB90 - PROGRAM 111 HANDICAPPED AND DISABLED STUDENTS
ASSESSMENT - IEP PROGRAM
FISCAL YEAR 2004-2005

ATTACHMENT 5

		1	2	3	4	5	6	7	8	9	10	11	12
												(5+6+7+8+9+10)	(4-11)
Legal Entity No.	Legal Entity Name	MODE	SFC	Total AB3632 Units of Service	GROSS AB3632 Cost	Federal Financial Participation (FFP)	Early Periodic Screening & Diagnosis Testing (EPSDT) - SGF	3rd Party Medi-Cal Revenues	3rd Party Non-Medi-Cal Revenues	Case Management - Chapter 654	Federal IDEA Funds	Total Revenue Offsets	SB 90 Chapter 1747 - Claimable Amount
Assessment													
00019	LAC-DMH	15	04	742,922	$ 1,395,278	$ 192,927	$ 157,699	-	-	$ 523,883	$ 418,199	$ 1,292,708	$ 102,570
00019	LAC-DMH	60	60	6,977	681,587	-	-	-	-	-	681,587	681,587	-
Subtotal				*749,899*	*2,076,865*	*192,927*	*157,699*	-	-	*523,883*	*1,099,786*	*1,974,295*	*102,570*
Administration Cost LAC-DMH @13.3182%					276,601	25,694	21,003	-	-	69,772	-	116,469	*160,132*
Total Assessment and Admin. Cost				-	$ 2,353,466	$ 218,621	$ 178,702	$ -	$ -	$ 593,655	$ 1,099,786	$ 2,090,764	$ 262,702

To Form 1, Line 10

1202

ATTACHMENT 8a

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB 90 Program 111 - HANDICAPPED AND DISABLED STUDENTS (HDS) COST SUMMARY
FY 2004-2005

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

The following procedure has been followed to assure all appropriate revenue offsets have been applied. Total eligible cost of $2,353,466 was identified and all applicable revenues have been offset to identify the remaining balance as the eligible SB90 Program 111 HDS Program reimbursement.

Gross SB90 Program 111 HDS Reimbursable Program Cost (Includes Administration Cost)		$ 2,353,466 →	To Form 1, Line 08
Other Reimbursements:			
Federal Financial Participation (FFP) and FFP Refund	$ (192,927)		
FFP Share of Admin. Cost	(25,694)		
State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and Share of Admin. Cost	(178,702)		
Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 and Share of Admin. Cost	(593,655)		
Federal Individuals with Disabilities Education Act (IDEA) funds	(1,099,786)		
Total Other Reimbursements		$ (2,090,764) →	To Form 1, Line 10
Net Reimbursable SB 90 Cost		$ 262,702 →	To Form 1, Line 11

1203

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

September 10, 2004

TO: Gurubunda Singh Khalsa
Department of Mental Health

FROM: John Naimo
Assistant Auditor-Controller

SUBJECT: **Fiscal Year 2004-2005 Indirect Cost Proposal**

As requested, we reviewed Mental Health's Fiscal Year 2004-2005 Indirect Cost Proposal (ICP) submitted August 18, 2004. 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
dmhicp05

RECEIVED
SEP 16 2004
LAC-DEPT OF MENTAL HEALTH
BUDGET DIVISION

RECEIVED
SEP 15 2004
OFFICE OF FINANCE SPECIALIST

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH						
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05						
INDIRECT COST RATE BY PROGRAM		(1)			(2)	
See Worksheet 4 for Indirect/Direct Cost details						
	DMH Directly Operated Programs			Life Support		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	334,533	-	334,533	5,280	-	5,280
GENERAL ADMINISTRATION OPERATIONS	5,571,883	-	5,571,883	-	-	-
FISCAL SERVICES	1,477,261	-	1,477,261	16,503	-	16,503
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,249,969	-	3,249,969	8,418	-	8,418
CONTRACTS ADMINISTRATION	-	-	-	11,744	-	11,744
MANAGEMENT INFORMATION SYSTEMS	602,795	-	602,795	71,668	-	71,668
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	146,511,660	146,511,660	-	-	-
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&EB	11,236,355	155,421,060	166,657,425	115,671	-	115,671
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	2,463,532	-	2,463,532	38,659	-	38,659
EXECUTIVE OFFICE	46,850	-	46,850	735	-	735
GENERAL ADMINISTRATION OPERATIONS	14,086,521	-	14,086,521	-	-	-
FISCAL SERVICES	123,984	-	123,984	1,429	-	1,429
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	746,792	-	746,792	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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	797,372		797,372	31,110		31,110
CARRY FORWARD - DMH - WORKSHEET 3-B	(1,353,680)		(1,353,680)	(9,700)		(9,700)
SUB-TOTAL SS & OTHERS	18,951,926	34,141,840	53,093,766	309,259	2,974,725	3,283,983
TOTAL EXPENDITURES						
CCAP	2,463,532	-	2,463,532	38,659	-	38,659
EXECUTIVE OFFICE	381,383	-	381,383	6,985	-	6,985
GENERAL ADMINISTRATION OPERATIONS	19,658,405	-	19,658,405	-	-	-
FISCAL SERVICES	1,601,245	-	1,601,245	19,932	-	19,932
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,996,746	-	3,996,746	11,818	-	11,818
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	-	174,543,861	174,543,861	-	-	-
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	797,372	-	797,372	31,110	-	31,110
CARRY FORWARD - DMH - WORKSHEET 3-B	(1,353,680)	-	(1,353,680)	(9,700)	-	(9,700)
TOTAL EXPENDITURES	30,188,291	189,562,900	219,751,192	424,639	2,974,725	3,399,364
		DMH OH	14.6256%		DMH OH	12.9620%
		CCAP	1.2996%		CCAP	1.2996%
ADMINISTRATION OVERHEAD RATE	30,188,291 /	189,562,900 =	15.9252%	424,639 /	2,974,725 =	14.2616%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH						
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05						
INDIRECT COST RATE BY PROGRAM	(3)			(4)		
See Worksheet 4 for Indirect/Direct Cost details						
	Private Contract Providers			DHS		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	907,978	-	907,978	35,941	-	35,941
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,009,690	-	4,009,690	158,712	-	158,712
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	8,620,909	-	8,620,909	329,016	-	329,016
CONTRACTS ADMINISTRATION	3,728,329	-	3,728,329	95,609	-	95,609
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	-	-	-	-	-	-
DHS	-	-	-	-	0	0
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&EB	19,592,448	-	19,592,448	692,495	0	692,495
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	6,666,433	-	6,666,433	264,674	-	264,674
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	78,661	-	78,661
CONTRACTS ADMINISTRATION	293,936	-	293,936	783	-	783
MANAGEMENT INFORMATION SYSTEMS	7,206,513	-	7,206,513	247,657	-	247,657
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	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	2,192,801		2,192,801	102,471		102,471
CARRY FORWARD - DMH - WORKSHEET 3-B	5,997,238		5,997,238	309,820		309,820
SUB-TOTAL SS & OTHERS	24,872,659	514,504,976	539,377,635	1,022,376	81,464,004	82,486,380
TOTAL EXPENDITURES						
CCAP	6,666,433	-	6,666,433	264,674	-	264,674
EXECUTIVE OFFICE	1,035,138	-	1,035,138	40,975	-	40,975
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,345,982	-	4,345,982	172,029	-	172,029
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,653,255	-	10,653,255	407,677	-	407,677
CONTRACTS ADMINISTRATION	4,017,265	-	4,017,265	96,372	-	96,372
MANAGEMENT INFORMATION SYSTEMS	9,337,216	-	9,337,216	320,884	-	320,884
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	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	2,192,801	-	2,192,801	102,471	-	102,471
CARRY FORWARD - DMH - WORKSHEET 3-B	5,997,238	-	5,997,238	309,820	-	309,820
TOTAL EXPENDITURES	44,465,307	514,504,976	558,970,283	1,654,671	81,464,004	83,118,675
		DMH OH	7.3428%		DMH OH	1.7065%
		CCAP	1.2998%		CCAP	0.3249%
ADMINISTRATION OVERHEAD RATE	44,465,307 /	514,504,976 =	8.6423%	1,654,671 /	81,464,004 =	2.0314%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH						
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05						
INDIRECT COST RATE BY PROGRAM		(5)			(6)	
See Worksheet 4 for Indirect/Direct Cost details						
	Public Guardian			TAR / Office of Managed Care		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	15,158	-	15,158	9,537	-	9,537
GENERAL ADMINISTRATION OPERATIONS	251,011	-	251,011	190,327	-	190,327
FISCAL SERVICES	53,427	-	53,427	33,614	-	33,614
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	-	-	-	-	5,083,585	5,083,585
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&EB	651,594	5,158,093	5,809,687	254,022	5,083,585	5,337,606
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	111,626	-	111,626	70,231	-	70,231
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	8,021	-	8,021
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	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	52,708		52,708	23,650		23,650
CARRY FORWARD - DMH - WORKSHEET 3-B	(24,090)		(24,090)	150,543		150,543
SUB-TOTAL SS & OTHERS	828,854	3,431,284	4,260,138	735,550	320,492	1,056,041
TOTAL EXPENDITURES						
CCAP	111,626	-	111,626	70,231	-	70,231
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	28,565	-	28,565
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	-	-	-	-	5,404,078	5,404,078
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	52,708	-	52,708	23,650	-	23,650
CARRY FORWARD - DMH - WORKSHEET 3-B	(24,090)	-	(24,090)	150,543	-	150,543
TOTAL EXPENDITURES	1,480,448	8,589,377	10,069,825	989,571	5,404,078	6,393,648
		DMH OH	15.9362%		DMH OH	17.0120%
		CCAP	1.2996%		CCAP	1.2996%
ADMINISTRATION OVERHEAD RATE	1,480,448 /	8,589,377 =	17.2358%	989,571 /	5,404,078 =	18.3116%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH						
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05						
INDIRECT COST RATE BY PROGRAM		(7)			(8)	
See Worksheet 4 for Indirect/Direct Cost details						
	Fee for Service			SD/MC Unreimbursable Costs		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	67,680	-	67,680	69,627	-	69,627
GENERAL ADMINISTRATIDN OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	242,584	-	242,584	224,264	-	224,264
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	619,581	-	619,581	102,001	-	102,001
CONTRACTS ADMINISTRATION	151,419	-	151,419	-	-	-
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	-	-	-	-	691,690	691,690
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&EB	1,369,307	-	1,369,307	389,892	691,690	1,021,481
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS						
CCAP	498,400	-	498,400	468,558	-	468,558
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	41,218	-	41,218
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	171,033		171,033	280,671		280,671
CARRY FORWARD - DMH - WORKSHEET 3-B	(737,241)		(737,241)	422,151		422,151
SUB-TOTAL SS & OTHERS	2,652,663	90,716,389	93,369,052	1,238,826	35,422,836	36,661,664
TOTAL EXPENDITURES						
CCAP	498,400	-	498,400	468,558	-	468,558
EXECUTIVE OFFICE	77,158	-	77,158	78,538	-	78,538
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	1,814,755	-	1,814,755	241,586	-	241,586
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	767,685	-	767,685	143,218	-	143,218
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	171,033	-	171,033	280,671	-	280,671
CARRY FORWARD - DMH - WORKSHEET 3-B	(737,241)	-	(737,241)	422,151	-	422,151
TOTAL EXPENDITURES	4,021,970	90,716,389	94,738,359	1,628,720	36,054,425	37,683,145
		DMH OH	3.8842%		DMH OH	3.2178%
		CCAP	0.5494%		CCAP	1.2996%
ADMINISTRATION OVERHEAD RATE	4,021,970 /	90,716,389 =	4.4336%	1,628,720 /	36,054,425 =	4.5174%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH INDIRECT COST RATE PROPOSAL - PLAN YEAR 2004-05				
INDIRECT COST RATE BY PROGRAM See Worksheet 4 for Indirect/Direct Cost details		(9)		(10)
		State Hospital		Grand
	Indirect	Direct	Total	Total
SALARIES AND EMPLOYEE BENEFITS				
CCAP	-	-	-	-
EXECUTIVE OFFICE	19,283	-	19,283	1,458,987
GENERAL ADMINISTRATION OPERATIONS	-	-	-	6,019,291
FISCAL SERVICES	67,965	-	67,965	6,285,660
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	165,898	-	165,898	13,638,286
CONTRACTS ADMINISTRATION	-	-	-	3,922,091
MANAGEMENT INFORMATION SYSTEMS	73,242	-	73,242	3,249,696
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	146,611,650
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	8,909,410
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-
DHS	-	-	-	0
PUBLIC GUARDIAN	-	-	-	5,158,099
TAR/OFFICE OF MANAGED CARE	-	-	-	5,083,585
FEE FOR SERVICE	-	-	-	-
STATE HOSPITAL	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	881,690
CONTRACT PROVIDERS	-	-	-	-
SUB-TOTAL S&EB	326,387	-	326,387	200,862,408
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS				
CCAP	142,001	-	142,001	10,744,114
EXECUTIVE OFFICE	2,701	-	2,701	204,527
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	10,990,966
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	-	-	-	51,464,004
PUBLIC GUARDIAN	-	-	-	3,481,284
TAR/OFFICE OF MANAGED CARE	-	-	-	320,492
FEE FOR SERVICE	-	-	-	90,718,389
STATE HOSPITAL	-	43,706,600	43,706,600	43,706,600
SD/MC UNREIMBURSABLE COSTS	-	-	-	35,422,636
CONTRACT PROVIDERS	-	-	-	514,504,976
CARRY FORWARD - CCAP - WORKSHEET 3-A	62,037		62,037	3,713,853
CARRY FORWARD - DMH - WORKSHEET 3-B	26,278		26,278	4,781,319
SUB-TOTAL SS & OTHERS	528,508	43,706,600	44,235,108	857,823,977
TOTAL EXPENDITURES				
CCAP	142,001	-	142,001	10,744,114
EXECUTIVE OFFICE	21,983	-	21,983	1,663,514
GENERAL ADMINISTRATION OPERATIONS	-	-	-	21,215,606
FISCAL SERVICES	73,215	-	73,215	8,362,456
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	208,416	-	208,416	16,753,286
CONTRACTS ADMINISTRATION	-	-	-	4,234,432
MANAGEMENT INFORMATION SYSTEMS	320,964	-	320,964	14,240,661
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	174,643,851
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	15,019,049
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	2,974,725
DHS	-	-	-	51,464,004
PUBLIC GUARDIAN	-	-	-	8,639,377
TAR/OFFICE OF MANAGED CARE	-	-	-	5,404,076
FEE FOR SERVICE	-	-	-	90,718,389
STATE HOSPITAL	-	43,706,600	43,706,600	43,706,600
SD/MC UNREIMBURSABLE COSTS	-	-	-	36,054,426
CONTRACT PROVIDERS	-	-	-	514,504,976
CARRY FORWARD - CCAP - WORKSHEET 3-A	62,037	-	62,037	3,713,853
CARRY FORWARD - DMH - WORKSHEET 3-B	26,278	-	26,278	4,781,319
TOTAL EXPENDITURES	854,894	43,706,600	44,561,494	1,056,686,385
		DMH OH	1.6311%	
		CCAP	0.3249%	
ADMINISTRATION OVERHEAD RATE	854,894 /	43,706,600 =	1.9560%	

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
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INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(1) DMH Directly Operated Programs			(2) Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	423,707		423,707	4,410		4,410
GENERAL ADMINISTRATION OPERATIONS	6,291,775		6,291,775	-		-
FISCAL SERVICES	1,637,511		1,637,511	12,509		12,509
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,916,653		3,916,653	6,465		6,465
CONTRACTS ADMINISTRATION	-		-	11,080		11,080
MANAGEMENT INFORMATION SYSTEMS	886,379		886,379	48,921		48,921
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		165,748,660	165,748,660		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		6,174,332	6,174,332		-	-
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		-	-		-	-
SUB-TOTAL S&EB	13,156,024	171,922,992	185,079,017	83,386	-	83,386
SRVC & SUPP / OTHER CHAR./FIXED ASSETS						
CCAP	2,536,453		2,536,453	26,401		26,401
EXECUTIVE OFFICE	84,150		84,150	876		876
GENERAL ADMINISTRATION OPERATIONS	7,268,078		7,268,078	-		-
FISCAL SERVICES	55,375		55,375	233		233
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	343,526		343,526	1,776		1,776
CONTRACTS ADMINISTRATION	-		-	365		365
MANAGEMENT INFORMATION SYSTEMS	4,243,502		4,243,502	150,703		150,703
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		31,540,688	31,540,688		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		4,426,143	4,426,143		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		2,163,828	2,163,828
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		-	-		-	-
SUB-TOTAL SS & OTHERS	14,531,083	35,966,830	50,497,913	180,353	2,163,828	2,344,181
TOTAL EXPENDITURES						
CCAP	2,536,453	-	2,536,453	26,401	-	26,401
EXECUTIVE OFFICE	507,856	-	13,559,853	5,286	-	5,286
GENERAL ADMINISTRATION OPERATIONS	13,559,853	-	1,692,888	-	-	-
FISCAL SERVICES	1,692,886	-	4,260,178	12,742	-	12,742
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,260,178	-	-	8,241	-	8,241
CONTRACTS ADMINISTRATION	-	-	5,129,881	11,445	-	11,445
MANAGEMENT INFORMATION SYSTEMS	5,129,881	-	197,289,348	199,624	-	199,624
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	197,289,348	10,600,475	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	10,600,475	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,163,828	2,163,828
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	-	-	-	-	-	-
TOTAL EXPENDITURES	27,687,107	207,889,823	235,578,930	263,739	2,163,828	2,427,567
		DMH OH	12.0981%		DMH OH	10.9684%
		CCAP	1.2201%		CCAP	1.2201%
ADMIN. OVERHEAD RATE FOR 2004/2005	27,687,107 /	207,889,823 =	13.3162%	263,739 /	2,163,828 =	12.1885%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	3 (a) In-State MH Contract Providers			3 (b) Consultation, Out of State, & Other Contractors		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	1,105,416		1,105,418	20,252		20,252
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,272,133		4,272,133	76,450		76,450
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,216,228		10,216,228	187,204		187,204
CONTRACTS ADMINISTRATION	5,339,641		5,339,641	72,231		72,231
MANAGEMENT INFORMATION SYSTEMS	3,429,012		3,429,012	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	24,364,430	-	24,364,430	356,137	-	356,137
SRVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	6,617,399		6,617,399	121,235		121,235
EXECUTIVE OFFICE	219,539		219,539	4,022		4,022
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	144,469		144,469	2,646		2,646
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	896,231		896,231	16,419		16,419
CONTRACTS ADMINISTRATION	131,078		131,078	1,766		1,766
MANAGEMENT INFORMATION SYSTEMS	14,510,411		14,510,411	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		542,367,668	542,367,668		-	-
OTHER CONTRACT PROVIDERS		-	-		9,936,489	9,936,489
SUB-TOTAL SS & OTHERS	22,519,127	542,367,668	564,886,795	146,088	9,936,489	10,082,577
TOTAL EXPENDITURES						
CCAP	6,617,399	-	6,617,399	121,235	-	121,235
EXECUTIVE OFFICE	1,324,955	-	1,324,955	24,274	-	24,274
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,416,601	-	4,416,601	79,096	-	79,096
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	11,114,459	-	11,114,459	203,623	-	203,623
CONTRACTS ADMINISTRATION	5,470,718	-	5,470,718	73,997	-	73,997
MANAGEMENT INFORMATION SYSTEMS	17,939,423	-	17,939,423	-	-	-
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	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	542,367,668	542,367,668	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	9,936,489	9,936,489
TOTAL EXPENDITURES	46,883,556	542,367,668	589,251,224	502,225	9,936,489	10,438,714

		DMH OH	7.4241%		DMH OH	3.8343%
		CCAP	1.2201%		CCAP	1.2201%
ADMIN. OVERHEAD RATE FOR 2004/2005	46,883,556 /	542,367,668 =	8.6442%	502,225 /	9,936,489 =	5.0543%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
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INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(4) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	49,747		49,747	18,796		18,796
GENERAL ADMINISTRATION OPERATIONS	-		-	289,689		289,689
FISCAL SERVICES	192,257		192,257	53,316		53,316
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	437,417		437,417	333,302		333,302
CONTRACTS ADMINISTRATION	52,447		52,447	-		-
MANAGEMENT INFORMATION SYSTEMS	103,045		103,045	13,016		13,016
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		5,742,832	5,742,832
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	834,913	-	834,913	708,119	5,742,832	6,450,951
SERVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	297,800		297,800	112,521		112,521
EXECUTIVE OFFICE	9,880		9,880	3,733		3,733
GENERAL ADMINISTRATION OPERATIONS	-		-	334,640		334,640
FISCAL SERVICES	6,501		6,501	992		992
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	40,178		40,178	7,966		7,966
CONTRACTS ADMINISTRATION	217		217	-		-
MANAGEMENT INFORMATION SYSTEMS	495,071		495,071	40,097		40,097
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		97,631,772	97,631,772		-	-
PUBLIC GUARDIAN		-	-		3,479,500	3,479,500
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	849,646	97,631,772	98,481,417	499,949	3,479,500	3,979,449
TOTAL EXPENDITURES						
CCAP	297,800	-	297,800	112,521	-	112,521
EXECUTIVE OFFICE	59,626	-	59,626	22,529	-	22,529
GENERAL ADMINISTRATION OPERATIONS	-	-	-	624,328	-	624,328
FISCAL SERVICES	198,758	-	198,758	54,307	-	54,307
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	477,593	-	477,593	341,268	-	341,268
CONTRACTS ADMINISTRATION	52,664	-	52,664	-	-	-
MANAGEMENT INFORMATION SYSTEMS	598,116	-	598,116	53,113	-	53,113
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	97,631,772	97,631,772	-	-	-
PUBLIC GUARDIAN	-	-	-	-	9,222,332	9,222,332
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	1,684,559	97,631,772	99,316,330	1,208,066	9,222,332	10,430,400
		DMH OH	1.4204%		DMH OH	11.8793%
		CCAP	0.3050%		CCAP	1.2201%
ADMIN. OVERHEAD RATE FOR 2004/2005	1,684,559 /	97,631,772 =	1.7254%	1,208,066 /	9,222,332 =	13.0994%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	10,192		10,192	67,063		67,063
GENERAL ADMINISTRATION OPERATIONS	211,570		211,570	-		-
FISCAL SERVICES	28,911		28,911	196,244		196,244
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	18,435		18,435	589,679		589,679
CONTRACTS ADMINISTRATION	-		-	168,486		168,486
MANAGEMENT INFORMATION SYSTEMS	-		-	494,323		494,323
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		4,804,703	4,804,703		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	269,109	4,804,703	5,073,812	1,515,795	-	1,515,795
SRVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	61,016		61,016	401,462		401,462
EXECUTIVE OFFICE	2,024		2,024	13,319		13,319
GENERAL ADMINISTRATION OPERATIONS	244,400		244,400	-		-
FISCAL SERVICES	538		538	175,456		175,456
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,117		4,117	54,162		54,162
CONTRACTS ADMINISTRATION	-		-	5,554		5,554
MANAGEMENT INFORMATION SYSTEMS	-		-	1,762,241		1,762,241
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		196,202	196,202		-	-
FEE FOR SERVICE		-	-		82,704,659	82,704,659
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	312,095	196,202	508,297	2,412,194	82,704,659	85,116,853
TOTAL EXPENDITURES						
CCAP	61,016	-	61,016	401,462	-	401,462
EXECUTIVE OFFICE	12,217	-	12,217	80,382	-	80,382
GENERAL ADMINISTRATION OPERATIONS	455,970	-	455,970	-	-	-
FISCAL SERVICES	29,449	-	29,449	371,700	-	371,700
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	22,552	-	22,552	643,840	-	643,840
CONTRACTS ADMINISTRATION	-	-	-	174,040	-	174,040
MANAGEMENT INFORMATION SYSTEMS	-	-	-	2,256,563	-	2,256,563
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	5,000,905	5,000,905	-	-	-
FEE FOR SERVICE	-	-	-	-	82,704,659	82,704,659
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	581,204	5,000,905	5,582,109	3,927,988	82,704,659	86,632,647
		DMH OH	10.4019%		DMH OH	4.2840%
		CCAP	1.2201%		CCAP	0.4854%
ADMIN OVERHEAD RATE FOR 2004/2005	581,204 /	5,000,905 =	11.6220%	3,927,988 /	82,704,659 =	4.7494%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(8) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	77,613		77,613	17,575		17,575
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	220,147		220,147	49,852		49,852
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	113,773		113,773	148,513		148,513
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	105,017		105,017
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		438,885	438,885		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	411,533	438,885	850,418	320,958	-	320,958
SRVC & SUPP / OTHER CHAR /FIXED ASSETS						
CCAP	464,615		464,615	105,212		105,212
EXECUTIVE OFFICE	15,414		15,414	3,491		3,491
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,095		4,095	927		927
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	31,249		31,249	14,171		14,171
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	323,505		323,505
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		-	-		34,493,035	34,493,035
SD/MC UNREIMBURSABLE COSTS		37,641,370	37,641,370		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	515,374	37,641,370	38,156,744	447,306	34,493,035	34,940,341
TOTAL EXPENDITURES						
CCAP	464,615	-	464,615	105,212	-	105,212
EXECUTIVE OFFICE	93,027	-	93,027	21,066	-	21,066
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	224,243	-	224,243	50,780	-	50,780
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	145,023	-	145,023	162,685	-	162,685
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	428,521	-	428,521
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	-	-	-	-	34,493,035	34,493,035
SD/MC UNREIMBURSABLE COSTS	-	38,080,255	38,080,255	-	-	-
IN-STATE MH CONTRACT PROVIDERS			-			-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	926,907	38,080,255	39,007,162	768,264	34,493,035	35,261,299
		DMH OH	1.2140%		DMH OH	1.9223%
		CCAP	1.2201%		CCAP	0.3050%
ADMIN. OVERHEAD RATE FOR 2004/2005	926,907 /	38,080,255 =	2.4341%	768,264 /	34,493,035 =	2.2273%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2004-2005 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

(10)

	Grand Total		
	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS			
CCAP	-	-	-
EXECUTIVE OFFICE	1,794,771	-	1,794,771
GENERAL ADMINISTRATION OPERATIONS	8,793,034	-	8,793,034
FISCAL SERVICES	8,739,331	-	8,739,331
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	15,969,669	-	15,969,669
CONTRACTS ADMINISTRATION	5,643,885	-	5,643,885
MANAGEMENT INFORMATION SYSTEMS	5,079,713	-	5,079,713
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	165,748,660	165,748,660
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	6,174,332	6,174,332
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-
DHS	-	-	-
PUBLIC GUARDIAN	-	5,742,832	5,742,832
TAR/OFFICE OF MANAGED CARE	-	4,804,703	4,804,703
FEE FOR SERVICE	-	-	-
STATE HOSPITAL	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	438,885	438,885
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	42,020,403	182,909,412	224,929,815
SRVC & SUPP / OTHER CHAR /FIXED ASSETS			
CCAP	10,744,114	-	10,744,114
EXECUTIVE OFFICE	356,448	-	356,448
GENERAL ADMINISTRATION OPERATIONS	7,847,117	-	7,847,117
FISCAL SERVICES	391,233	-	391,233
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	1,409,794	-	1,409,794
CONTRACTS ADMINISTRATION	138,979	-	138,979
MANAGEMENT INFORMATION SYSTEMS	21,525,529	-	21,525,529
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	31,540,688	31,540,688
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	4,426,143	4,426,143
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,163,828	2,163,828
DHS	-	97,631,772	97,631,772
PUBLIC GUARDIAN	-	3,479,500	3,479,500
TAR/OFFICE OF MANAGED CARE	-	199,202	199,202
FEE FOR SERVICE	-	82,704,659	82,704,659
STATE HOSPITAL	-	34,493,035	34,493,035
SD/MC UNREIMBURSABLE COSTS	-	37,641,370	37,641,370
IN-STATE MH CONTRACT PROVIDERS	-	542,367,668	542,367,668
OTHER CONTRACT PROVIDERS	-	9,936,489	9,936,489
SUB-TOTAL SS & OTHERS	42,413,214	846,581,354	888,994,567
TOTAL EXPENDITURES			
CCAP	10,744,114	-	10,744,114
EXECUTIVE OFFICE	2,151,218	-	2,151,218
GENERAL ADMINISTRATION OPERATIONS	14,640,152	-	14,640,152
FISCAL SERVICES	7,130,563	-	7,130,563
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	17,379,463	-	17,379,463
CONTRACTS ADMINISTRATION	5,782,864	-	5,782,864
MANAGEMENT INFORMATION SYSTEMS	26,605,242	-	26,605,242
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	197,289,348	197,289,348
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	10,600,475	10,600,475
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,163,828	2,163,828
DHS	-	97,631,772	97,631,772
PUBLIC GUARDIAN	-	9,222,332	9,222,332
TAR/OFFICE OF MANAGED CARE	-	5,000,905	5,000,905
FEE FOR SERVICE	-	82,704,659	82,704,659
STATE HOSPITAL	-	34,493,035	34,493,035
SD/MC UNREIMBURSABLE COSTS	-	38,080,255	38,080,255
IN-STATE MH CONTRACT PROVIDERS	-	542,367,668	542,367,668
OTHER CONTRACT PROVIDERS	-	9,936,489	9,936,489
TOTAL EXPENDITURES	84,433,816	1,029,490,766	1,113,924,382

ADMIN. OVERHEAD RATE FOR 2004/2005

ok ok ok

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19
Legal Entity: County of Los Angeles
Legal Entity Number: 00019
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		100.00%	10.68%	1.99%	0.71%	36.82%	6.09%	0.26%
2	Total Units			9,678,333	1,400,093	494,710	25,948,574	4,292,770	181,586
3	Gross Cost		170,184,993	18,176,828	3,380,795	1,202,917	62,657,852	10,365,724	438,475
4	Cost per Unit			1.88	2.41	2.43	2.41	2.41	2.41
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	2.44
6	Published Charge per Unit			1.54	1.98	1.98	1.98	1.98	1.98
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		1,299,949	7,670	2,132	2,992,743	44,414	4,542
8A		10/01/04 - 06/30/05		3,133,269	1,207	1,674	7,852,217	3,869	13,573
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		216,210	10,890	1,212	450,380	75,577	
9A		10/01/04 - 06/30/05		420,992	1,632	220	1,130,283	15,860	
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		5,078			8,647		
10A		10/01/04 - 06/30/05		11,087			30,165		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05		165			200		
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		9,788			12,596		
11A		10/01/04 - 06/30/05		62,668			115,336		
12	Non-Medi-Cal Units			4,519,127	1,378,894	489,472	13,356,007	4,153,050	183,471
13	Medi-Cal Costs	07/01/04 - 09/30/04	15,408,911	2,441,427	18,521	5,184	7,226,558	107,246	10,968
13A		10/01/04 - 06/30/05	40,747,464	5,884,577	2,915	4,070	18,960,896	9,342	32,775
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	15,297,951	2,456,903	18,715	5,202	7,302,294	108,370	11,082
14A		10/01/04 - 06/30/05	40,406,703	5,921,879	2,945	4,085	19,159,409	9,440	33,118
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	12,603,120	2,001,921	15,187	4,221	5,925,832	87,940	8,993
15A		10/01/04 - 06/30/05	33,321,904	4,826,235	2,390	3,315	15,547,389	7,661	26,875
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	2,723,727	406,063	26,296	2,947	1,087,530	182,495	
17A		10/01/04 - 06/30/05	5,817,447	790,663	3,941	535	2,729,287	38,297	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	2,702,968	408,637	26,572	2,957	1,098,927	184,406	
18A		10/01/04 - 06/30/05	5,769,715	795,575	3,982	537	2,757,891	38,698	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	2,227,592	332,963	21,582	2,400	891,752	149,642	
19A		10/01/04 - 06/30/05	4,757,361	648,328	3,231	436	2,237,960	31,403	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	44,244	9,537			20,880		
21A		10/01/04 - 06/30/05	125,104	20,822			72,839		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	44,015	9,597			21,099		
22A		10/01/04 - 06/30/05	124,844	20,954			73,603		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	36,200	7,820			17,121		
23A		10/01/04 - 06/30/05	102,404	17,074			59,727		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	2,080	310			483		
26	Enhanced SD/MC (Refugees) SMA-Upper Limits	07/01/04 - 06/30/05	2,040	312			488		
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05	1,698	254			396		
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	85,792	18,363			30,415		
29A		10/01/04 - 06/30/05	508,932	117,896			278,501		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	85,803	18,499			30,734		
30A		10/01/04 - 06/30/05	508,498	118,443			281,420		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	53,851	15,074			24,940		
31A		10/01/04 - 06/30/05	416,673	96,509			228,385		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Mod-Medi-CalCosts: formerly to MH/CFRS_2004/2005_15000000.xls		104,741,293	8,487,349	3,329,123	1,190,181	32,250,663	10,028,343	394,732

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

			CR H	CR I	J	K	L	M	N
Legal Entity: County of Los Angeles			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00019									
Mode: 15 - Outpatient Services (Program 1)									
			62	77					
1	Allocation Percentage		28.97%	14.49%					
2	Total Units		10,535,795	6,542,541					
3	Gross Cost		49,296,060	24,666,342					
4	Cost per Unit		4.68	3.77					
5	SMA per Unit		4.51	3.63					
6	Published Charge per Unit		3.81	3.07					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	898,767	369,682					
8A		10/01/04 - 06/30/05	2,400,887	1,225,545					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04	184,823	40,748					
9A		10/01/04 - 06/30/05	403,177	97,987					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	1,255	2,110					
10A		10/01/04 - 06/30/05	2,795	4,871					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05	275						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	1,545	2,590					
11A		10/01/04 - 06/30/05	18,241	7,264					
12	Non-Medi-Cal Units		6,624,230	4,792,044					
13	Medi-Cal Costs	07/01/04 - 09/30/04	4,205,252	1,393,756					
13A		10/01/04 - 06/30/05	11,232,604	4,620,485					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	4,053,439	1,341,948					
14A		10/01/04 - 06/30/05	10,827,098	4,448,728					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	3,424,302	1,134,924					
15A		10/01/04 - 06/30/05	9,146,617	3,762,423					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	884,771	153,626					
17A		10/01/04 - 06/30/05	1,886,430	388,294					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	833,552	147,915					
18A		10/01/04 - 06/30/05	1,818,328	354,604					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	704,176	125,096					
19A		10/01/04 - 06/30/05	1,538,104	299,899					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	5,872	7,955					
21A		10/01/04 - 06/30/05	13,078	18,384					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	5,660	7,859					
22A		10/01/04 - 06/30/05	12,605	17,682					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	4,782	6,478					
23A		10/01/04 - 06/30/05	10,649	14,954					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	1,267						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	1,240						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05	1,048						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	7,229	9,765					
29A		10/01/04 - 06/30/05	85,348	27,386					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	6,968	9,402					
30A		10/01/04 - 06/30/05	82,267	26,388					
31	Healthy Families Published Charges	07/01/04 - 09/30/04	5,886	7,951					
31A		10/01/04 - 06/30/05	69,498	22,300					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		30,994,191	18,088,711					

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Los Angeles
County Code: 19

Legal Entity: County of Los Angeles Legal Entity Number: 00019 Mode: 60 - Support Services		A	CR B	CR C	CR D	CR E	CR F	CR G
		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			20	30	40	60	64	64
1	Allocation Percentage	100.00%			15.66%	6.24%	72.74%	5.36%
2	Total Units		1,091	9	62,015	8,828		
3	Gross Cost	13,820,256			2,163,828	862,474	10,053,291	740,663
4	Cost per Unit				34.89	97.70		
5	Non-Medi-Cal Units (Same as Line 2)		1,091	9	62,015	8,828		
6	Non-Medi-Cal Costs (Same as Line 3)	13,820,256			2,163,828	862,474	10,053,291	740,663

COUNTY OF LOS ANGELES – DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR (FY) 2005-2006 SB 90 PROGRAM 111

HANDICAPPED AND DISABLED STUDENTS REIMBURSEMENT CLAIM

Table of Contents

Attachment 1	FAM-27 Claim Form
Attachment 2	Form 1 Claim Summary
Attachment 3	Form 2 Activity Cost Detail
Attachment 4	FY 2005-06 Assessment – IEP Program
Attachment 5	FY 2005-06 Assessment – IEP Program Expenditures and Revenues Worksheet
Attachment 6	FY 2005-06 Indirect Cost Proposal (ICP) Rate Summary
Attachment 7	FY 2005-06 Cost Report Actual Indirect Cost Rates
Attachment 8	MH 1966 Cost Report Forms

State Controller's Office | Mandated Cost Manual

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HANDICAPPED AND DISABLED STUDENTS

For State Controller Use only
(19) Program Number 00111
(20) Date Filed
(21) LRS Input

PROGRAM 111

(01) Claimant Identification Number

(02) Claimant Name
County of Los Angeles - Department of Mental Health

Address
550 South Vermont Ave., 11th Floor

Los Angeles, CA 90020

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☒
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06)	(12) 2005/2006
Total Claimed Amount	(07)	(13) 264,301
Less: 10% Late Penalty		(14)
Less: Prior Claim Payment Received		(15)
Net Claimed Amount		(16) 264,301
Due from State	(08)	(17) 264,301
Due to State		(18)

Reimbursement Claim Data

(22)	FORM-1, (04)(A)(g)	
(23)	FORM-1, (04)(B)(g)	2,824,466
(24)	FORM-1, (04)(C)(g)	
(25)	FORM-1, (04)(D)(g)	
(26)	FORM-1, (04)(E)(g)	
(27)	FORM-1, (04)(F)(g)	
(28)	FORM-1, (06)	12
(29)	FORM-1, (07)	342,613
(30)	FORM-1, (09)	
(31)	FORM-1, (10)	2,902,778
(32)		
(33)		
(34)		
(35)		
(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 1096, 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

4.5.07

Jeremy D. Cortez
Type or Print Name

Acting Administrative Deputy
Title

(38) Name of Contact Person for Claim

Winnie Suen

Telephone Number (213) 738-4690
E-mail Address Wsuen@lacdmh.org

Form FAM-27 (New 01/07)

Program 111	MANDATED COSTS HANDICAPPED AND DISABLED STUDENTS CLAIM SUMMARY	FORM 1

(01) Claimant:	(02) Type of Claim		Fiscal Year
County of Los Angeles - Department of Mental Health	Reimbursement	X	2005/2006
	Estimated		

(03) Department							
Direct Costs	**Object Accounts**						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
A. Renew Interagency Agreement							
B. Initial Assessment of Pupil	2,824,466						2,824,466
C. Participation in IEP Team							
D. Lead Case Manager							
E. Out-of-Home Residential Care							
F. Due Process Hearings							
(05) Total Direct Costs	2,824,466						2,824,466

Indirect Costs		
(06) Indirect Cost Rate	***See attached Auditor-Controller approved Plan Year 2005/2006 ICRP and FY 2005/2006 Cost Report Actuals (Attachment 6 &7)***	12.1302%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x (line (05)(a) + line (05)(b))]	342,613
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	3,167,079

Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements	***(Attachment 5)***	2,902,778
(11) Total Claimed Amount	[Line (08) - (line (09) + line (10))]	264,301

Revised 01/07

Program 111	MANDATED COSTS HANDICAPPED AND DISABLED STUDENTS ACTIVITY COST DETAIL	FORM 2

(01)	Claimant **County of Los Angeles - Department of Mental Health**	(02)	Fiscal Year **2005/2006**

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

☐	Review Interagency Agreement	☒	Initial Assessment of Pupil
☐	Participation in IEP Team	☐	Lead Case Manager
☐	Out-of-Home Residential Care	☐	Due Process Hearings

(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) Contract Services	(h) Fixed Assets	(i) Travel
The claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 4. Direct service cost details have been completed on Attachment 5 and is based on the cost report method.					2,824,466			
(05) Total ☒ Subtotal ☐ Page: 1 of 1					2,824,466			

New 01/07

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB90 - PROGRAM 111 HANDICAPPED AND DISABLED STUDENTS
ASSESSMENT - IEP PROGRAM
FISCAL YEAR 2005-2006

1	2	3	4	5	6	7
Entity Name	Legal Entity Numbers	Mode	SFC	Units of Service	Rate per Unit	Total
LAC-DMH	00019	15	04	893,193	2.03	1,812,798
LAC-DMH	00019	60	60	9,476	106.76	1,011,668
TOTAL ASSESSMENT - IEP PROGRAM				902,669		$ 2,824,466

To Form 2

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB90 - PROGRAM 111 HANDICAPPED AND DISABLED STUDENTS
ASSESSMENT - IEP PROGRAM
FISCAL YEAR 2005-2006

ATTACHMENT 5

		1	2	3	4	5	6	7	8	9	10	11	12	13
													(5+6+7+8+9+10+11)	(4-12)
Legal Entity No.	Legal Entity Name	MODE	SFC	Total AB3632 Units of Service	GROSS AB3632 Cost	Federal Financial Participation (FFP)	Early Periodic Screening & Diagnosis Testing (EPSDT) - SGF	FFP Giveback	3rd Party Medi-Cal Revenues	3rd Party Non-Medi-Cal Revenues	Case Management Chapter 654	Federal IDEA Funds	Total Revenue Offsets	SB 90 Chapter 1747 - Claimable Amount
Assessement														
00019	LAC-DMH	15	04	893,193	$ 1,812,798	$ 392,269	$ 303,970	$ 31,629	$ -	$ -	$ 568,041	$ 438,003	$ 1,733,912	$ 78,886
00019	LAC-DMH	60	60	9,476	1,011,668	-	-	-	-	-	-	1,011,668	1,011,668	(0)
Subtotal				*902,669*	*2,824,466*	*392,269*	*303,970*	*31,629*	-	-	*568,041.00*	*1,449,671*	*2,745,580*	*78,886*
Administration Cost LAC-DMH @12.1302%					342,613	47,583	36,873	3,837	-	-	68,905	-	157,198	*185,415*
Total Assessement and Admin. Cost				-	$ 3,167,079	$ 439,852	$ 340,843	$ 35,466	$ -	$ -	$ 636,946	$ 1,449,671	$ 2,902,778	$ 264,301

1224

To Form 1, Line 10

ATTACHMENT 5a

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB 90 Program 111 - HANDICAPPED AND DISABLED STUDENTS (HDS) COST SUMMARY
FY 2005-2006

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

The following procedure has been followed to assure all appropriate revenue offsets have been applied. Total eligible cost of $3,167,079 was identified and all applicable revenues have been offset to identify the remaining balance as the eligible SB90 Program 111 HDS Program reimbursement.

Gross SB90 Program 111 HDS Reimbursable Program Cost (Includes Administration Cost)		$ 3,167,079	→ To Form 1, Line 08
Other Reimbursements:			
Federal Financial Participation (FFP) and FFP Refund	$ (423,898)		
FFP Share of Admin. Cost	(51,420)		
State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and Share of Admin. Cost	(340,843)		
Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 and Share of Admin. Cost	(636,946)		
Federal Individuals with Disabilities Education Act (IDEA) funds	(1,449,671)		
Total Other Reimbursements		$ (2,902,778)	→ To Form 1, Line 10
Net Reimbursable SB 90 Cost		$ 264,301	→ To Form 1, Line 11

1225

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

November 9, 2005

TO: Jeremy D. Cortez
Director of Finance
Department of Mental Health

FROM: Connie Yee, Chief CY
Accounting Division

SUBJECT: Fiscal Year 2005-06 Indirect Cost Proposal

As requested, we reviewed Mental Health's Fiscal Year 2005-06 Indirect Cost Proposal (ICP) submitted October 12, 2005. Based on our review, the rates shown in your workpapers are approved.

If you have any questions, please contact Rachelle Anema at (213) 974-0335.

CY:RV
I:\Mental Health\dmhicp06.doc

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2006-2008

Worksheet 2

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

	(1) DMH Directly Operated Programs			(2) Life Support		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	360,264		360,264	5,512		5,512
GENERAL ADMINISTRATION OPERATIONS	5,983,614		5,983,614	-		-
FISCAL SERVICES	1,705,897		1,705,897	18,038		18,038
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,589,622		3,589,622	8,204		8,204
CONTRACTS ADMINISTRATION	-		-	13,661		13,661
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		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	12,342,749	164,656,194	176,998,943	90,645	-	90,645
SERVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	1,953,582		1,953,582	29,891		29,891
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/PROGRAM	372,578		372,578	3,793		3,793
CONTRACTS ADMINISTRATION	-		-	479		479
MANAGEMENT INFORMATION SYSTEMS	3,532,183		3,532,183	152,676		152,676
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		28,228,642	28,228,642		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		4,783,641	4,783,641		-	-
LIFE SUPPORT		-	-		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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(1,927,411)		(1,927,411)	(39,590)		(39,590)
CARRY FORWARD - DMH - WORKSHEET 3-B	(7,287,432)		(7,287,432)	(725,203)		(725,203)
SUB-TOTAL SS & OTHERS	5,056,709	33,012,183	38,068,892	(576,213)	3,024,446	2,448,233
TOTAL EXPENDITURES						
CCAP	1,953,582	-	1,953,582	29,891	-	29,891
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/PROGRAM	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	197,907	-	197,907
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	-	-	-	-	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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(1,927,411)	-	(1,927,411)	(39,590)	-	(39,590)
CARRY FORWARD - DMH - WORKSHEET 3-B	(7,287,432)	-	(7,287,432)	(725,203)	-	(725,203)
TOTAL EXPENDITURES	17,399,458	197,668,377	215,067,835	(485,567)	3,024,446	2,538,879

ADMINISTRATION OVERHEAD RATE						
		DMH OH	7.8140%		DMH OH	-17.0491%
		CCAP	0.9883%		CCAP	0.9883%
	17,399,458 /	197,668,377 =	8.8023%	(485,567) /	3,024,446 =	-16.0547%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2006-2006

Worksheet 2

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

	(3a) In-State MH Contract Providers			(3b) Consultation, Out of State, & Other Contractors		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	905,237		905,237	16,177		16,177
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,266,409		4,266,409	72,596		72,596
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	9,019,649		9,019,649	161,181		161,181
CONTRACTS ADMINISTRATION	4,397,122		4,397,122	56,815		56,815
MANAGEMENT INFORMATION SYSTEMS	2,526,231		2,526,231	-		-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL			-			-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL			-			-
LIFE SUPPORT			-			-
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			-			-
SUB-TOTAL S&EB	21,134,647	-	21,134,647	306,769	-	306,769
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	4,908,768		4,908,768	87,720		87,720
EXECUTIVE OFFICE	111,206		111,206	1,987		1,987
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	279,492		279,492	4,949		4,949
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	938,178		938,178	16,730		16,730
CONTRACTS ADMINISTRATION	147,404		147,404	1,672		1,672
MANAGEMENT INFORMATION SYSTEMS	11,435,381		11,435,381	-		-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL			-			-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL			-			-
LIFE SUPPORT			-			-
DHS			-			-
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(4,587,493)		(4,587,493)	(81,979)		(81,979)
CARRY FORWARD - DMH - WORKSHEET 3-B	(2,340,100)		(2,340,100)	(318,083)		(318,083)
SUB-TOTAL SS & OTHERS	10,890,836	496,681,573	507,572,409	(287,004)	8,875,704	8,588,699
TOTAL EXPENDITURES						
CCAP	4,908,768	-	4,908,768	87,720	-	87,720
EXECUTIVE OFFICE	1,016,443	-	1,016,443	18,164	-	18,164
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,565,901	-	4,565,901	77,544	-	77,544
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	9,955,826	-	9,955,826	177,911	-	177,911
CONTRACTS ADMINISTRATION	4,544,526	-	4,544,526	58,488	-	58,488
MANAGEMENT INFORMATION SYSTEMS	13,961,612	-	13,961,612	-	-	-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	-	-	-	-	-
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(4,587,493)	-	(4,587,493)	(81,979)	-	(81,979)
CARRY FORWARD - DMH - WORKSHEET 3-B	(2,340,100)	-	(2,340,100)	(318,083)	-	(318,083)
TOTAL EXPENDITURES	32,025,483	496,681,573	528,707,056	19,765	8,875,704	8,895,468
		DMH OH	5.4599%		DMH OH	-0.7656%
		CCAP	0.9883%		CCAP	0.9883%
ADMINISTRATION OVERHEAD RATE	32,025,483 /	496,681,573 =	6.4479%	19,765 /	8,875,704 =	0.2227%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(4) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	39,650		39,650	16,570		16,570
GENERAL ADMINISTRATION OPERATIONS	-		-	239,345		239,345
FISCAL SERVICES	167,748		167,748	50,950		50,950
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	369,408		369,408	331,768		331,768
CONTRACTS ADMINISTRATION	40,995		40,995	-		-
MANAGEMENT INFORMATION SYSTEMS	78,171		78,171	8,193		8,193
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		5,502,949	5,502,949
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	715,972	-	715,972	643,826	5,502,949	6,146,775
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	215,008		215,008	84,431		84,431
EXECUTIVE OFFICE	4,871		4,871	1,913		1,913
GENERAL ADMINISTRATION OPERATIONS	-		-	330,309		330,309
FISCAL SERVICES	12,242		12,242	3,289		3,289
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	40,424		40,424	14,870		14,870
CONTRACTS ADMINISTRATION	654		654	-		-
MANAGEMENT INFORMATION SYSTEMS	391,314		391,314	20,889		20,889
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		87,020,284	87,020,284		-	-
PUBLIC GUARDIAN		-	-		3,040,004	3,040,004
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(256,259)		(256,259)	(103,920)		(103,920)
CARRY FORWARD - DMH - WORKSHEET 3-B	(4,250)		(4,250)	(166,954)		(166,954)
SUB-TOTAL S& & OTHERS	404,004	87,020,284	87,424,288	184,627	3,040,004	3,224,630
TOTAL EXPENDITURES						
CCAP	215,008	-	215,008	84,431	-	84,431
EXECUTIVE OFFICE	44,521	-	44,521	17,483	-	17,483
GENERAL ADMINISTRATION OPERATIONS	-	-	-	569,653	-	569,653
FISCAL SERVICES	199,990	-	199,990	54,239	-	54,239
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	409,832	-	409,832	346,638	-	346,638
CONTRACTS ADMINISTRATION	41,649	-	41,649	-	-	-
MANAGEMENT INFORMATION SYSTEMS	469,485	-	469,485	27,082	-	27,082
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	87,020,284	87,020,284	-	-	-
PUBLIC GUARDIAN	-	-	-	-	8,542,952	8,542,952
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(256,259)	-	(256,259)	(103,920)	-	(103,920)
CARRY FORWARD - DMH - WORKSHEET 3-B	(4,250)	-	(4,250)	(166,954)	-	(166,954)
TOTAL EXPENDITURES	1,119,977	87,020,284	88,140,261	828,453	8,542,952	9,371,405
		DMH OH	1.0400%		DMH OH	8.7092%
		CCAP	0.2471%		CCAP	0.9883%
ADMINISTRATION OVERHEAD RATE	1,119,977 /	87,020,284 =	1.2870%	828,453 /	8,542,952 =	9.6975%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	10,484		10,484	59,640		59,640
GENERAL ADMINISTRATION OPERATIONS	199,454		199,454	-		-
FISCAL SERVICES	34,306		34,306	209,917		209,917
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	21,064		21,064	555,646		555,646
CONTRACTS ADMINISTRATION	-		-	147,805		147,805
MANAGEMENT INFORMATION SYSTEMS	-		-	333,362		333,362
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	265,308	5,520,842	5,786,150	1,306,370	-	1,306,370
SERVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	56,850		56,850	323,405		323,405
EXECUTIVE OFFICE	1,288		1,288	7,327		7,327
GENERAL ADMINISTRATION OPERATIONS	275,257		275,257	-		-
FISCAL SERVICES	2,215		2,215	1,044,079		1,044,079
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	7,328		7,328	60,804		60,804
CONTRACTS ADMINISTRATION	-		-	5,161		5,161
MANAGEMENT INFORMATION SYSTEMS	-		-	1,316,490		1,316,490
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(55,292)		(55,292)	(308,775)		(308,775)
CARRY FORWARD - DMH - WORKSHEET 3-B	(327,429)		(327,429)	5,388,422		5,388,422
SUB-TOTAL SS & OTHERS	(39,784)	231,345	191,561	7,836,932	84,538,984	92,375,916
TOTAL EXPENDITURES						
CCAP	56,850	-	56,850	323,405	-	323,405
EXECUTIVE OFFICE	11,772	-	11,772	66,966	-	66,966
GENERAL ADMINISTRATION OPERATIONS	474,711	-	474,711	-	-	-
FISCAL SERVICES	36,521	-	36,521	1,253,996	-	1,253,996
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	28,392	-	28,392	616,450	-	616,450
CONTRACTS ADMINISTRATION	-	-	-	152,966	-	152,966
MANAGEMENT INFORMATION SYSTEMS	-	-	-	1,649,852	-	1,649,852
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(55,292)	-	(55,292)	(308,775)	-	(308,775)
CARRY FORWARD - DMH - WORKSHEET 3-B	(327,429)	-	(327,429)	5,388,422	-	5,388,422
TOTAL EXPENDITURES	225,524	5,752,186	5,977,711	9,143,302	84,538,984	93,682,286
		DMH OH	2.9324%		DMH OH	10.4329%
		CCAP	0.9583%		CCAP	0.3826%
ADMINISTRATION OVERHEAD RATE	225,524 /	5,752,186 =	3.9207%	9,143,302 /	84,538,984 =	10.8155%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(8) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	88,323		88,323	19,677		19,677
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	289,020		289,020	64,389		64,389
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	131,448		131,448	173,074		173,074
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	65,101		65,101
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	508,791	336,215	845,006	322,242	-	322,242
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	478,942		478,942	106,701		106,701
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/PROGRAM	60,776		60,776	19,848		19,848
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	219,805		219,805
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(271,297)		(271,297)	(169,261)		(169,261)
CARRY FORWARD - DMH - WORKSHEET 3-B	(53,640)		(53,640)	(183,457)		(183,457)
SUB-TOTAL SS & OTHERS	244,288	48,124,310	48,368,599	10	43,185,230	43,185,240
TOTAL EXPENDITURES						
CCAP	478,942	-	478,942	106,701	-	106,701
EXECUTIVE OFFICE	99,173	-	99,173	22,094	-	22,094
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	307,677	-	307,677	68,546	-	68,546
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	192,224	-	192,224	192,922	-	192,922
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	284,706	-	284,706
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(271,297)	-	(271,297)	(169,261)	-	(169,261)
CARRY FORWARD - DMH - WORKSHEET 3-B	(53,640)	-	(53,640)	(183,457)	-	(183,457)
TOTAL EXPENDITURES	753,079	48,460,526	49,213,605	322,251	43,185,230	43,507,481
		DMH OH	0.5657%		DMH OH	0.4991%
		CCAP	0.9883%		CCAP	0.2471%
ADMINISTRATION OVERHEAD RATE	753,079 /	48,460,526 =	1.5540%	322,251 /	43,185,230 =	0.7462%

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(10) Grand Total		
	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS			
CCAP	-	-	-
EXECUTIVE OFFICE	1,520,534	-	1,520,534
GENERAL ADMINISTRATION OPERATIONS	6,422,413	-	6,422,413
FISCAL SERVICES	8,919,271	-	8,919,271
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	14,361,065	-	14,361,065
CONTRACTS ADMINISTRATION	4,656,396	-	4,656,396
MANAGEMENT INFORMATION SYSTEMS	3,757,639	-	3,757,639
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	-	-	-
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	-	336,215	336,215
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	37,637,319	176,016,200	213,653,519
SRVC & SUPP / OTHER CHAR /FIX ASSETS			
CCAP	8,245,297	-	8,245,297
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/PROGRAM	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-GENERAL	-	28,228,542	28,228,542
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	4,783,641	4,783,641
LIFE SUPPORT	-	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
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(7,801,277)	-	(7,801,277)
CARRY FORWARD - DMH - WORKSHEET 3-B	(6,018,126)	-	(6,018,126)
SUB-TOTAL SS & OTHERS	23,714,405	807,734,062	831,448,468
TOTAL EXPENDITURES			
CCAP	8,245,297	-	8,245,297
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/PROGRAM	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-GENERAL	-	184,428,012	184,428,012
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	13,240,365	13,240,365
LIFE SUPPORT	-	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
SD/MC 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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(7,801,277)	-	(7,801,277)
CARRY FORWARD - DMH - WORKSHEET 3-B	(6,018,126)	-	(6,018,126)
TOTAL EXPENDITURES	61,351,724	983,750,262	1,045,101,987

ADMINISTRATION OVERHEAD RATE

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(1) DMH Directly Operated Programs			(2) Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	584,804		584,804	5,822		5,822
GENERAL ADMINISTRATION OPERATIONS	6,614,351		6,614,351	-		-
FISCAL SERVICES	1,730,896		1,730,896	12,632		12,632
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,261,834		4,261,834	5,898		5,898
CONTRACTS ADMINISTRATION	-		-	10,487		10,487
MANAGEMENT INFORMATION SYSTEMS	1,139,699		1,139,699	65,634		65,634
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		179,468,942	179,468,942		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		11,670,927	11,670,927		-	-
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		-	-		-	-
SUB-TOTAL S&EB	14,331,588	191,139,869	205,471,457	100,472	-	100,472
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	1,965,429		1,965,429	19,566		19,566
EXECUTIVE OFFICE	41,028		41,028	408		408
GENERAL ADMINISTRATION OPERATIONS	7,723,691		7,723,691	-		-
FISCAL SERVICES	37,209		37,209	355		355
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	631,395		631,395	1,820		1,820
CONTRACTS ADMINISTRATION	-		-	302		302
MANAGEMENT INFORMATION SYSTEMS	2,976,955		2,976,955	144,504		144,504
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		30,801,822	30,801,822		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		6,474,631	6,474,631		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		2,273,903	2,273,903
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		-	-		-	-
SUB-TOTAL SS & OTHERS	13,375,707	37,276,453	50,652,159	166,954	2,273,903	2,440,857
TOTAL EXPENDITURES						
CCAP	1,965,429	-	1,965,429	19,566	-	19,566
EXECUTIVE OFFICE	625,832	-	625,832	6,230	-	6,230
GENERAL ADMINISTRATION OPERATIONS	14,338,043	-	14,338,043	-	-	-
FISCAL SERVICES	1,768,107	-	1,768,107	12,987	-	12,987
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,893,230	-	4,893,230	7,718	-	7,718
CONTRACTS ADMINISTRATION	-	-	-	10,788	-	10,788
MANAGEMENT INFORMATION SYSTEMS	4,116,654	-	4,116,654	210,137	-	210,137
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	210,270,764	210,270,764	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	18,145,558	18,145,558	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,273,903	2,273,903
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	-	-	-	-	-	-
TOTAL EXPENDITURES	27,707,295	228,416,322	256,123,616	267,426	2,273,903	2,541,329

		DMH OH	11.2697%		DMH OH	10.9002%
		CCAP	0.8605%		CCAP	0.8605%
ADMIN. OVERHEAD RATE FOR FY 2005-06	27,707,295 /	228,416,322 =	12.1302%	267,426 /	2,273,903 =	11.7607%
ADMIN. OVERHEAD RATE FOR FY 2004-05	27,687,107 /	207,689,822 =	13.3182%	263,739 /	2,163,628 =	12.1885%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	3 (a) In-State MH Contract Providers			3 (b) Consultation, Out-of-State, & Other Contractors		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYER BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	1,498,708		1,498,708	36,775		36,775
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,435,856		4,435,856	102,257		102,257
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,922,006		10,922,006	260,715		260,715
CONTRACTS ADMINISTRATION	5,677,928		5,677,928	93,318		93,318
MANAGEMENT INFORMATION SYSTEMS	4,208,629		4,208,629	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	26,743,124	-	26,743,124	492,065	-	492,065
SERVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	5,036,698		5,036,698	120,234		120,234
EXECUTIVE OFFICE	105,144		105,144	2,510		2,510
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	95,357		95,357	2,274		2,274
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	1,618,107		1,618,107	38,625		38,625
CONTRACTS ADMINISTRATION	115,559		115,559	2,036		2,036
MANAGEMENT INFORMATION SYSTEMS	10,464,644		10,464,644	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		585,373,395	585,373,395		-	-
OTHER CONTRACT PROVIDERS		-	-		13,973,221	13,973,221
SUB-TOTAL SS & OTHERS	17,435,709	585,373,395	602,809,103	165,678	13,973,221	14,138,899
TOTAL EXPENDITURES						
CCAP	5,036,698	-	5,036,698	120,234	-	120,234
EXECUTIVE OFFICE	1,603,850	-	1,603,850	39,285	-	39,285
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,531,213	-	4,531,213	104,531	-	104,531
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	12,540,113	-	12,540,113	299,340	-	299,340
CONTRACTS ADMINISTRATION	5,793,486	-	5,793,486	95,352	-	95,352
MANAGEMENT INFORMATION SYSTEMS	14,673,273	-	14,673,273	-	-	-
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	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	13,973,221	13,973,221
TOTAL EXPENDITURES	44,178,833	585,373,395	629,552,227	657,742	13,973,221	14,630,962

			DMH OH CCAP	6.6867% 0.8605%		DMH OH CCAP	3.8457% 0.8605%
ADMIN. OVERHEAD RATE FOR FY 2005-06	44,178,833 /	585,373,395 =	7.5471%	657,742 /	13,973,221 =	4.7072%	
ADMIN. OVERHEAD RATE FOR FY 2004-05	48,583,556 /	542,367,668 =	8.6442%	502,225 /	9,936,489 =	5.0543%	
	ok	ok	ok	ok	ok	ok	

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(4) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	69,852		69,852	29,008		29,008
GENERAL ADMINISTRATION OPERATIONS	-		-	396,322		396,322
FISCAL SERVICES	206,154		206,154	62,940		62,940
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	471,696		471,696	369,225		369,225
CONTRACTS ADMINISTRATION	56,218		56,218	-		-
MANAGEMENT INFORMATION SYSTEMS	129,454		129,454	17,242		17,242
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		6,668,980	6,668,980
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	933,173	-	933,173	874,737	6,668,980	7,443,717
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	234,088		234,088	97,490		97,490
EXECUTIVE OFFICE	4,887		4,887	2,035		2,035
GENERAL ADMINISTRATION OPERATIONS	-		-	462,792		462,792
FISCAL SERVICES	4,432		4,432	1,787		1,787
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	41,680		41,680	47,264		47,264
CONTRACTS ADMINISTRATION	355		355	-		-
MANAGEMENT INFORMATION SYSTEMS	340,720		340,720	37,961		37,961
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		108,819,867	108,819,867		-	-
PUBLIC GUARDIAN		-	-		4,761,012	4,761,012
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	626,161	108,819,867	109,446,028	649,309	4,761,012	5,410,322
TOTAL EXPENDITURES						
CCAP	234,088	-	234,088	97,490	-	97,490
EXECUTIVE OFFICE	74,538	-	74,538	31,043	-	31,043
GENERAL ADMINISTRATION OPERATIONS	-	-	-	859,115	-	859,115
FISCAL SERVICES	210,586	-	210,586	64,707	-	64,707
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	513,376	-	513,376	416,489	-	416,489
CONTRACTS ADMINISTRATION	56,573	-	56,573	-	-	-
MANAGEMENT INFORMATION SYSTEMS	470,174	-	470,174	55,202	-	55,202
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	108,819,867	108,819,867	-	-	-
PUBLIC GUARDIAN	-	-	-	-	11,329,992	11,329,992
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	1,559,334	108,819,867	110,379,201	1,524,046	11,329,992	12,854,039

			DMH OH	1.2178%		DMH OH	12.5010%
			CCAP	0.2151%		CCAP	0.8605%
ADMIN. OVERHEAD RATE FOR FY 2005-06	1,559,334	/ 108,819,867 =		1.4329%	1,524,046	/ 11,329,992 =	13.4514%
ADMIN. OVERHEAD RATE FOR FY 2004-05	1,684,559	/ 97,631,772 =		1.7254%	1,206,068	/ 9,222,332 =	13.0794%
	ok	ok	ok		ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	12,996		12,996	83,122		83,122
GENERAL ADMINISTRATION OPERATIONS	184,694		184,694	-		-
FISCAL SERVICES	28,198		28,198	188,788		188,788
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,033		19,033	562,918		562,918
CONTRACTS ADMINISTRATION	-		-	149,726		149,726
MANAGEMENT INFORMATION SYSTEMS	-		-	647,294		647,294
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		4,824,674	4,824,674		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	244,921	4,824,674	5,069,595	1,631,849	-	1,631,849
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	43,678		43,678	279,358		279,358
EXECUTIVE OFFICE	912		912	5,832		5,832
GENERAL ADMINISTRATION OPERATIONS	215,670		215,670	-		-
FISCAL SERVICES	792		792	211,080		211,080
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,141		4,141	49,740		49,740
CONTRACTS ADMINISTRATION	-		-	4,306		4,306
MANAGEMENT INFORMATION SYSTEMS	-		-	1,491,608		1,491,608
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		251,271	251,271		-	-
FEE FOR SERVICE		-	-		80,031,518	80,031,518
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	265,191	251,271	516,462	2,041,925	80,031,518	82,073,443
TOTAL EXPENDITURES						
CCAP	43,676	-	43,676	279,358	-	279,358
EXECUTIVE OFFICE	13,907	-	13,907	88,953	-	88,953
GENERAL ADMINISTRATION OPERATIONS	400,364	-	400,364	-	-	-
FISCAL SERVICES	28,990	-	28,990	399,868	-	399,868
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	23,174	-	23,174	612,659	-	612,659
CONTRACTS ADMINISTRATION	-	-	-	154,032	-	154,032
MANAGEMENT INFORMATION SYSTEMS	-	-	-	2,138,902	-	2,138,902
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	5,075,945	5,075,945	-	-	-
FEE FOR SERVICE	-	-	-	-	80,031,518	80,031,518
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	510,111	5,075,945	5,586,056	3,673,773	80,031,518	83,705,292
		DMH OH	9.1691%		DMH OH	4.2413%
		CCAP	0.8606%		CCAP	0.3491%
ADMIN. OVERHEAD RATE FOR FY 2005-06	510,111 /	5,075,945 =	10.0496%	3,673,773 /	80,031,518 =	4.5904%
ADMIN. OVERHEAD RATE FOR FY 2004-05	581,204 /	5,000,905 =	11.6220%	3,927,988 /	82,704,659 =	4.7494%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(8) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	111,623		111,623	21,844		21,844
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	242,197		242,197	47,396		47,396
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	113,087		113,087	138,068		138,068
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	140,327		140,327
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		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		605,011	605,011		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	466,907	605,011	1,071,917	347,635	-	347,635
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	375,145		375,145	73,413		73,413
EXECUTIVE OFFICE	7,831		7,831	1,532		1,532
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	6,800		6,800	1,331		1,331
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	34,890		34,890	12,939		12,939
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	308,954		308,954
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		-	-		34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS		42,993,292	42,993,292		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	424,667	42,993,292	43,417,959	398,169	34,127,285	34,525,454
TOTAL EXPENDITURES						
CCAP	375,145	-	375,145	73,413	-	73,413
EXECUTIVE OFFICE	119,454	-	119,454	23,376	-	23,376
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	248,997	-	248,997	48,727	-	48,727
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	147,977	-	147,977	151,007	-	151,007
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	449,281	-	449,281
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	-	-	-	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	43,598,303	43,598,303	-	-	-
IN-STATE MH CONTRACT PROVIDERS			-			-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	891,573	43,598,303	44,489,876	745,804	34,127,285	34,873,089

		DMH OH CCAP	1.1848% 0.8605%		DMH OH CCAP	1.9702% 0.2151%
ADMIN. OVERHEAD RATE FOR FY 2005-06	891,573 /	43,598,303 =	2.0450%	745,804 /	34,127,285 =	2.1854%
ADMIN. OVERHEAD RATE FOR FY 2004-05	926,907 /	38,080,285 =	2.4341%	788,264 /	34,493,036 =	2.2273%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM (10)
See Worksheet 4 for Indirect/Direct Cost details

	Grand Total		
	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS			
CCAP	-	-	-
EXECUTIVE OFFICE	2,453,350	-	2,453,350
GENERAL ADMINISTRATION OPERATIONS	7,195,368	-	7,195,368
FISCAL SERVICES	7,057,318	-	7,057,318
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	17,124,481	-	17,124,481
CONTRACTS ADMINISTRATION	5,987,674	-	5,987,674
MANAGEMENT INFORMATION SYSTEMS	6,348,278	-	6,348,278
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	179,468,942	179,468,942
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	11,670,927	11,670,927
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-
DHS	-	-	-
PUBLIC GUARDIAN	-	6,568,980	6,568,980
TAR/OFFICE OF MANAGED CARE	-	4,824,674	4,824,674
FEE FOR SERVICE	-	-	-
STATE HOSPITAL	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	605,011	605,011
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	46,166,468	203,138,533	249,305,001
SERVC & SUPP / OTHER CHAR / FIXED ASSETS			
CCAP	8,245,297	-	8,245,297
EXECUTIVE OFFICE	172,119	-	172,119
GENERAL ADMINISTRATION OPERATIONS	8,402,154	-	8,402,154
FISCAL SERVICES	361,395	-	361,395
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	2,480,602	-	2,480,602
CONTRACTS ADMINISTRATION	122,557	-	122,557
MANAGEMENT INFORMATION SYSTEMS	15,765,345	-	15,765,345
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	30,801,822	30,801,822
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	6,474,631	6,474,631
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,273,903	2,273,903
DHS	-	108,819,867	108,819,867
PUBLIC GUARDIAN	-	4,761,012	4,761,012
TAR/OFFICE OF MANAGED CARE	-	251,271	251,271
FEE FOR SERVICE	-	80,031,518	80,031,518
STATE HOSPITAL	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	42,993,292	42,993,292
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395
OTHER CONTRACT PROVIDERS	-	13,973,221	13,973,221
SUB-TOTAL S& & OTHERS	35,549,469	909,881,217	945,430,686
TOTAL EXPENDITURES			
CCAP	8,245,297	-	8,245,297
EXECUTIVE OFFICE	2,625,469	-	2,625,469
GENERAL ADMINISTRATION OPERATIONS	15,597,522	-	15,597,522
FISCAL SERVICES	7,418,713	-	7,418,713
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,605,082	-	19,605,082
CONTRACTS ADMINISTRATION	6,110,231	-	6,110,231
MANAGEMENT INFORMATION SYSTEMS	22,113,623	-	22,113,623
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	210,270,764	210,270,764
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	18,145,558	18,145,558
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,273,903	2,273,903
DHS	-	108,819,867	108,819,867
PUBLIC GUARDIAN	-	11,329,992	11,329,992
TAR/OFFICE OF MANAGED CARE	-	5,075,945	5,075,945
FEE FOR SERVICE	-	80,031,518	80,031,518
STATE HOSPITAL	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	43,598,303	43,598,303
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395
OTHER CONTRACT PROVIDERS	-	13,973,221	13,973,221
TOTAL EXPENDITURES	81,715,937	1,113,019,750	1,194,735,687

ADMIN. OVERHEAD RATE FOR FY 2005-06
ADMIN. OVERHEAD RATE FOR FY 2004-05

ok ok ok

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

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: LOS ANGELES
County Code: 19
Legal Entity: COUNTY OF LOS ANGELES
Legal Entity Number: 00019
Mode: 15 - Outpatient Services (Program 1)

			A	CR B	CR C	CR D	CR E	CR F	CR G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				04	10	34	42	52	58
1	Allocation Percentage		100.00%	10.64%	1.68%	0.57%	38.94%	5.62%	0.05%
2	Total Units			9,269,709	1,140,138	386,903	25,136,288	3,820,584	37,301
3	Gross Cost		176,888,129	18,813,528	2,964,138	1,014,855	65,349,483	9,932,779	96,975
4	Cost per Unit			2.03	2.60	2.62	2.60	2.60	2.60
5	SMA per Unit			1.95	2.52	2.52	2.52	2.52	2.52
6	Published Charge per Unit			1.73	2.22	2.22	2.22	2.22	2.22
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05		1,119,510		2,460	2,894,745		12,023
8A		10/01/05 - 06/30/06		3,006,230	53,980	11,062	7,447,100	42,000	25,278
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05		163,859		288	552,590		
9A		10/01/05 - 06/30/06		644,941		180	1,449,003		
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05		5,328			17,328		
10A		10/01/05 - 06/30/06		9,592			37,221		
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06		360			827		
11	Healthy Families (SED) Units	07/01/05 - 09/30/05		12,409			43,223		
11A		10/01/05 - 06/30/06		54,953	783		180,722		
12	Non-Medi-Cal Units			4,252,707	1,085,415	372,923	12,573,531	3,778,584	
13	Medi-Cal Costs	07/01/05 - 09/30/05	15,983,881	2,272,124		6,425	7,388,788		31,257
13A		10/01/05 - 06/30/06	44,727,579	6,101,356	140,286	29,010	19,361,018	109,192	65,718
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	15,157,522	2,183,045		6,174	7,143,557		30,298
14A		10/01/05 - 06/30/06	42,353,266	5,882,149	135,979	27,876	18,766,892	105,840	63,701
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	13,586,696	1,936,752		5,439	6,293,134		26,891
15A		10/01/05 - 06/30/06	38,008,047	5,200,778	119,791	24,568	16,532,562	93,240	56,117
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	3,486,518	332,157		755	1,436,627		
17A		10/01/05 - 06/30/06	9,802,448	1,308,953		472	3,767,127		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	3,272,261	319,135		726	1,382,527		
18A		10/01/05 - 06/30/06	9,069,515	1,257,535		454	3,551,458		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	2,943,809	283,130		639	1,228,750		
19A		10/01/05 - 06/30/06	8,155,563	1,115,748		400	3,216,787		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	73,293	10,614			45,044		
21A		10/01/05 - 06/30/06	188,940	19,468			96,787		
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	70,073	10,390			43,882		
22A		10/01/05 - 06/30/06	180,928	18,704			93,797		
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	62,407	9,217			38,484		
23A		10/01/05 - 06/30/06	143,740	18,584			82,631		
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06	5,867	771			2,150		
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06	5,348	741			2,084		
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06	4,812	657			1,838		
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	178,711	25,185			112,371		
29A		10/01/05 - 06/30/06	770,414	111,531	1,984		489,842		
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	170,946	24,198			108,922		
30A		10/01/05 - 06/30/06	736,408	107,158	1,923		455,419		
31	Healthy Families Published Charges	07/01/05 - 09/30/05	152,162	21,468			95,956		
31A		10/01/05 - 06/30/08	655,957	95,089	1,694		401,203		
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		401,910,578	8,631,169	2,821,869	977,992	32,686,747	9,823,587	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: LOS ANGELES
County Code: 19

			CR H	CR I	J	K	L	M	N
Legal Entity: COUNTY OF LOS ANGELES									
Legal Entity Number: 00019			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)									
			62	77					
1	Allocation Percentage		30.14%	14.38%					
2	Total Units		10,518,498	5,220,743					
3	Gross Cost		53,306,625	25,409,947					
4	Cost per Unit		5.07	4.08					
5	SMA per Unit		4.66	3.75					
6	Published Charge per Unit		4.28	3.45					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/05 - 09/30/05	862,847	472,955					
8A		10/01/05 - 06/30/06	2,603,649	1,402,140					
9	Medicare/Medi-Cal Crossover Units	07/01/05 - 09/30/05	249,116	106,398					
9A		10/01/05 - 06/30/06	627,132	330,001					
10	Enhanced SD/MC (Children) Units	07/01/05 - 09/30/05	2,009	1,776					
10A		10/01/05 - 06/30/06	5,175	6,493					
10B	Enhanced SD/MC (Refugees) Units	07/01/05 - 06/30/06	300	300					
11	Healthy Families (SED) Units	07/01/05 - 09/30/05	5,687	3,020					
11A		10/01/05 - 06/30/06	22,710	17,621					
12	Non-Medi-Cal Units		6,140,873	3,860,049					
13	Medi-Cal Costs	07/01/05 - 09/30/05	4,372,401	1,931,885					
13A		10/01/05 - 06/30/06	13,193,761	5,727,339					
14	Medi-Cal SMA Upper Limits	07/01/05 - 09/30/05	4,020,867	1,773,561					
14A		10/01/05 - 06/30/06	12,133,004	5,258,025					
15	Medi-Cal Published Charges	07/01/05 - 09/30/05	3,692,995	1,591,695					
15A		10/01/05 - 06/30/06	11,143,818	4,837,383					
16	Medi-Cal Negotiated Rates	07/01/05 - 09/30/05							
16A		10/01/05 - 06/30/06							
17	Medicare/Medi-Cal Crossover Costs	07/01/05 - 09/30/05	1,282,373	434,805					
17A		10/01/05 - 06/30/06	3,177,938	1,347,959					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/05 - 09/30/05	1,180,881	398,993					
18A		10/01/05 - 06/30/06	2,922,435	1,237,504					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/05 - 09/30/05	1,068,216	367,073					
19A		10/01/05 - 06/30/06	2,884,125	1,138,503					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/05 - 09/30/05							
20A		10/01/05 - 06/30/06							
21	Enhanced SD/MC Costs	07/01/05 - 09/30/05	10,180	7,254					
21A		10/01/05 - 06/30/06	26,224	26,481					
22	Enhanced SD/MC SMA Upper Limits	07/01/05 - 09/30/05	9,362	6,660					
22A		10/01/05 - 06/30/06	24,116	24,311					
23	Enhanced SD/MC Published Charges	07/01/05 - 09/30/05	8,599	6,127					
23A		10/01/05 - 06/30/06	22,149	22,366					
24	Enhanced SD/MC Negotiated Rates	07/01/05 - 09/30/05							
24A		10/01/05 - 06/30/06							
25	Enhanced SD/MC (Refugees) Costs	07/01/05 - 06/30/06	1,520	1,225					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/05 - 06/30/06	1,398	1,125					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/05 - 06/30/06	1,284	1,035					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/05 - 06/30/06							
29	Healthy Families Costs	07/01/05 - 09/30/05	28,818	12,336					
29A		10/01/05 - 06/30/06	115,081	71,977					
30	Healthy Families SMA Upper Limits	07/01/05 - 09/30/05	26,501	11,325					
30A		10/01/05 - 06/30/06	105,829	66,079					
31	Healthy Families Published Charges	07/01/05 - 09/30/05	24,340	10,419					
31A		10/01/05 - 06/30/06	97,199	60,792					
32	Healthy Families Negotiated Rates	07/01/05 - 09/30/05							
32A		10/01/05 - 06/30/06							
33	Non-Medi-Cal Costs		84,116,330	15,849,865					

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1986 (Rev. 7/06)

FISCAL YEAR 2005 - 2006

County: LOS ANGELES
County Code: 19

1241

	Legal Entity: COUNTY OF LOS ANGELES Legal Entity Number: 00019 Mode: 60 - Support Services	A Mode Total	CR B Service Function 20	CR C Service Function 30	CR D Service Function 40	CR E Service Function 60	CR F Service Function 64	CR G Service Function 64
1	Allocation Percentage	100.00%	1.81%	7.10%	3.70%	1.64%	30.32%	55.43%
2	Total Units		8,066	31,678	62,810	9,476		
3	Gross Cost	61,539,159	1,112,856	4,370,249	2,273,903	1,011,722	18,658,881	34,111,548
4	Cost per Unit		137.97	137.96	36.20	106.77		
5	Non-Medi-Cal Units (Same as Line 2)		8,066	31,678	62,810	9,476		
6	Non-Medi-Cal Costs (Same as Line 3)	61,539,159	1,112,856	4,370,249	2,273,903	1,011,722	18,658,881	34,111,548

COUNTY OF LOS ANGELES – DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR (FY) 2006-2007 ESTIMATED CLAIM

SB 90 PROGRAM 273
CONSOLIDATION OF HDS, HDS II, AND SED: OUT OF STATE MENTAL HEALTH SERVICES

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Attachment 2	Form 1 Claim Summary
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Attachment 4	Summary of Out of State Placements Program Management
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Attachment 6	Supporting Worksheet for Cost Report Form MH 1912
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Attachment 9	FY 2005-06 Indirect Cost Proposal (ICP)
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CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
CONSOLIDATION OF HDS, HDS II, AND SED: OUT OF STATE MENTAL HEALTH SERVICES

For State Controller Use only
(19) Program Number 00273
(20) Date Filed
(21) LRS Input

PROGRAM 273

(01) Claimant Identification Number

(02) Claimant Name
County of Los Angeles - Department of Mental Health

Address
550 South Vermont Ave., 11th Floor

Los Angeles, CA 90020

Type of Claim	Estimated Claim		Reimbursement Claim	
	(03) Estimated	[X]	(09) Reimbursement	[ ]
	(04) Combined	[ ]	(10) Combined	[ ]
	(05) Amended	[ ]	(11) Amended	[ ]
Fiscal Year of Cost	(06)	2006/2007	(12)	2005/2006
Total Claimed Amount	(07)	18,488,223	(13)	16,807,476
Less: 10% Late Penalty			(14)	
Less: Prior Claim Payment Received			(15)	12,455,402
Net Claimed Amount			(16)	4,352,074
Due from State	(08)	18,488,223	(17)	4,352,074
Due to State			(18)	

Reimbursement Claim Data

(22)	FORM-1, (04)(A)(g)	
(23)	FORM-1, (04)(B)(g)	
(24)	FORM-1, (04)(C)(g)	2,824,466
(25)	FORM-1, (04)(D)(g)	
(26)	FORM-1, (04)(E)(g)	
(27)	FORM-1, (04)(F)(g)	131,688
(28)	FORM-1, (04)(G)(g)	
(29)	FORM-1, (04)(H)(g)	34,333,519
(30)	FORM-1, (04)(I)(g)	
(31)	FORM-1, (06)	8
(32)	FORM-1, (07)	2,965,710
(33)	FORM-1, (09)	
(34)	FORM-1, (10)	23,447,907
(35)		
(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 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

4-5-07

Jeremy D. Cortez — Type or Print Name

Acting Administrative Deputy — Title

(38) Name of Contact Person for Claim
Winnie Suen

Telephone Number (213) 738-4690
E-mail Address Wsuen@lacdmh.org

Form FAM-27 (New 01/07)

Program 273	MANDATED COSTS CONSOLIDATION OF HDS, HDS II, AND SED: OUT OF STATE MENTAL HEALTH SERVICES CLAIM SUMMARY	FORM 1

(01) Claimant:	(02) Type of Claim		Fiscal Year
COUNTY OF LOS ANGELES -	Reimbursement	X	
DEPARTMENT OF MENTAL HEALTH	Estimated		2005/2006

(03) Department							
Direct Costs	**Object Accounts**						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
A. Revise Interagency Agreement							
B. Renew Interagency Agreement							
C. Referral & Mental Health Assessments	2,824,466						2,824,466
D. Transfers & Interim Placements							
E. Participation as Member of IEP Team							
F. Designation of Lead Case Manager	131,688						131,688
G. Authorize/Issue Payments to Providers							
H. Psychotherapy/Other Mental Health Services	34,333,519						34,333,519
I. Participation in Due Process Hearings							
(05) Total Direct Costs	37,289,673						37,289,673

Indirect Costs		
(06) Indirect Cost Rate	*See Attachment 8*	7.9532%
(07) Total Indirect Costs	[Line (08) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	2,965,710
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	40,255,383
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements	*See Attachment 7*	23,447,907
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	16,807,476

Revised 01/07

Program 273	MANDATED COSTS CONSOLIDATION OF HDS, HDS II, AND SED: OUT OF STATE MENTAL HEALTH SERVICES ACTIVITY COST DETAIL	FORM 2

(01)	Claimant COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH	(02)	Fiscal Year 2005/2006

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

☐	Revise Interagency Agreement	☐	Transfers & Interim Placements	☐	Authorize/Issue Payments to Providers
☐	Renew Interagency Agreement	☐	Participation as Member of IEP Team	☐	Psychotherapy/Other Mental Health Services
☒	Referral & Mental Health Assessments	☐	Designation of Lead Case Manager	☐	Participation in Due Process Hearings

(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) Contract Services	(h) Fixed Assets	(i) Travel
The claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 6.					2,824,466			
(05) Total ☒ Subtotal ☐ Page: 1 of 1					2,824,466			

New 01/07

Program 273	MANDATED COSTS CONSOLIDATION OF HDS, HDS II, AND SED: OUT OF STATE MENTAL HEALTH SERVICES ACTIVITY COST DETAIL	FORM 2

(01)	Claimant COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH	(02)	Fiscal Year 2005/2006

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

☐	Revise Interagency Agreement	☐	Transfers & Interim Placements	☐	Authorize/Issue Payments to Providers
☐	Renew Interagency Agreement	☐	Participation as Member of IEP Team	☐	Psychotherapy/Other Mental Health Services
☐	Referral & Mental Health Assessments	☒	Designation of Lead Case Manager	☐	Participation in Due Process Hearings

(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) Contract Services	(h) Fixed Assets	(i) Travel
Travel Expenses (Attachment 4a)					22,902			
Program Management (Attachment 4b)					94,334			
Program Management (Attachment 4c)					14,452			
(05) Total ☒ Subtotal ☐ Page: 1 of 1					131,688			

New 01/07

Program 273	MANDATED COSTS CONSOLIDATION OF HDS, HDS II, AND SED: OUT OF STATE MENTAL HEALTH SERVICES ACTIVITY COST DETAIL	FORM 2

(01)	Claimant COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH	(02)	Fiscal Year 2005/2006

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

☐	Revise Interagency Agreement	☐	Transfers & Interim Placements	☐	Authorize/Issue Payments to Providers
☐	Renew Interagency Agreement	☐	Participation as Member of IEP Team	☒	Psychotherapy/Other Mental Health Services
☐	Referral & Mental Health Assessments	☐	Designation of Lead Case Manager	☐	Participation in Due Process Hearings

(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) Contract Services	(h) Fixed Assets	(i) Travel
Out-of-State Placement Mental Health Services Expenditures (Attachment 5a)						9,919,383		
Expenditures for Hearing Settlements/Late Invoices for FY 2004-2005 (Attachment 5b).						31,901		
The claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of services in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 6.						24,382,255		
(05) Total ☒ Subtotal ☐ Page 1 of 1						34,333,519		

New 01/07

County of Los Angeles
Department of Mental Health
Children's System of Care

Attachment 4a

TRAVEL EXPENSES
AB3632 PLACEMENT UNIT
FY 2005 - 2006

Departing Date	Arriving Date	Destination	Case Manager	Expense Claim Amount
07/10/05	07/16/05	Houston, TX	John Donato	1,222.20
07/10/05	07/13/05	Denver, Co.	Jill Gottlieb	428.01
07/18/05	07/20/05	Salt Lake City, Utah	Jane Morton	556.51
08/15/05	08/18/05	Denver, Co.	Kamale Gray	636.84
08/17/05	08/19/05	Albuquerque, NM	Jane Morton	738.28
10/02/05	10/08/05	Provo, UT	Jane Morton	1,212.22
10/05/05	-	Salt Lake City, Utah	Kamale Gray	91.37
10/09/05	10/11/05	Provo, UT	Jill Gottlieb	206.23
10/11/05	10/13/05	St. George, UT	Monica Freire	443.80
10/24/05	10/25/05	Laramie, WY	Ahuva Braverman	811.79
10/26/05	10/28/05	Chicago, IL	Sharon Eno	702.23
10/30/05	11/05/05	League City, TX	John Donato	1,212.11
11/01/05	11/03/06	La Junta, Co.	Monica Freire	264.28
11/07/05	11/08/05	Salt Lake City, Utah	Mark Bodenstein	433.79
11/07/05	11/09/05	Colorado Springs, Co.	Kamale Gray	471.89
11/07/05	11/09/05	Salt Lake City, Utah	Jane Morton	537.03
11/14/05	11/17/05	Salt Lake City, Utah	Sharon Eno	457.67
11/15/05	11/17/05	Victoria, TX	Mark Bodenstein	476.69
12/04/05	12/07/05	Denver, Co.	Jill Gottlieb	491.84
01/08/06	01/10/06	Philadelphia, PA	John Donato	590.84
01/23/06	01/26/06	Westminster, CO.	Kamale Gray	709.82
02/05/06	02/11/06	League City, TX	John Donato	1,197.48
02/06/06	02/08/06	Houston, TX	Jill Gottlieb	336.09

County of Los Angeles
Department of Mental Health
Children's System of Care

Attachment 4a

TRAVEL EXPENSES
AB3632 PLACEMENT UNIT
FY 2005 - 2006

Departing Date	Arriving Date	Destination	Case Manager	Expense Claim Amount
02/22/06	02/23/06	Salt Lake City, Utah	Jane Morton	460.54
03/12/06	03/15/06	Provo, UT	Jane Morton	998.80
03/13/06	03/15/06	Victoria, TX	Mark Bodenstein	513.86
03/14/06		Salt Lake City, Utah	Ahuva Braverman	258.08
03/14/06	03/15/06	St. George, UT	Monica Freire	173.94
03/21/06	03/23/06	La Junta, Co.	Monica Freire	273.72
03/22/06	03/23/06	Salt Lake City, Utah	Mark Bodenstein	332.97
04/03/06	04/05/06	Provo, UT	Jill Gottlieb	375.79
04/03/06	04/05/06	La Junta, Co.	Kamale Gray	601.76
04/23/06	04/27/06	Denver, Co.	Monica Freire	662.58
05/15/06	05/17/06	Westminster, CO.	Kamale Gray	504.19
05/21/06	05/26/06	League City, TX	John Donato	1,015.62
05/21/06	05/24/06	Orlando, FL	Kamale Gray	612.39
06/05/06	06/07/06	Provo, UT	Sharon Eno	447.38
06/07/06	06/08/06	Salt Lake City, Utah	Mark Bodenstein	269.73
06/12/06	06/13/06	Laramie, WY	Ahuva Braverman	169.41
06/26/06	06/28/06	Chicago, IL	Sharon Eno	736.36
06/27/06	06/28/06	St. George, UT	Monica Freire	275.49
TOTAL:				22,901.63

To FORM 2

County of Los Angeles
Department of Mental Health
Children's System of Care
FY 2005-2006

Attachment 4b

AB3632 RESIDENTIAL PLACEMENT UNIT

LIST EMPLOYEES INVOLVED WITH OUT-OF-STATE PLACEMENT

No	Name	Title	Empl. No	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	FY 05/06 Total	% spent on Residential Placement	Out-of-State @ 57%
1	Chau Luu	Secretary III	447736	3,305	3,305	3,305	3,305									13,220	100%	7,535.40
2	Aleksandr Dozortsev	IC	477703	2,548	2,497	2,599	2,548									10,192	50%	2,904.72
3	Elbiss Gerigourian	STC	484067					2,715	2,715	2,781	2,781	2,781	2,781	2,781	2,781	22,116	100%	12,606.72
4	Fernando Niebla	PRW	511810									1,251	2,469	2,469	2,469	8,658	100%	4,935.06
5	Abner Cenicaros	IC	488095	2,350	2,481	2,481	2,481	2,481	2,481	2,542	2,542	2,542	2,542	2,542	2,542	30,007	100%	17,103.99
6	Robert Curtis	STC	475676	2,864	2,864	2,864	2,864	2,864	2,864	3,014	3,014	3,014	3,014	3,014	3,014	35,268	100%	20,102.76
	Total			11,067	11,147	11,249	11,198	8,060	8,060	8,337	8,337	9,588	10,806	10,806	10,806	119,461		$ 65,188.05

FY 05/06 Out-of-State Placement Salaries		65,188.05
FY 05/06 Employee Benefit @	44.7108%	29,146.10
FY 05/06 Total S & EB		$ 94,334.15

To FORM 2

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3/28/2007

County of Los Angeles
Department of Mental Health
Children's System of Care

UPS EXPENSES
FY 2005 - 2006

Attachment 4c

DATE	AMOUNT BILLED FOR OUT-OF-STATE PACKETS (AB3632 ONLY)	TOTAL # OF PACKAGES	TOTAL CHARGES
07/01/05	11.83	9	34.80
07/05/05	19.63	13	60.70
07/06/05	13.40	11	47.48
07/07/05	50.60	19	99.18
07/08/05	15.81	12	58.33
07/11/05	21.04	6	24.66
07/12/05	19.26	11	48.42
07/13/05	44.86	8	52.10
07/14/05	35.44	16	89.09
07/15/05	-	9	50.16
07/18/05	-	12	92.53
07/19/05	12.00	11	56.69
07/20/05	-	5	18.30
07/21/05	11.78	14	64.23
07/22/05	33.57	16	76.09
07/25/05	15.65	4	15.65
07/26/05	12.15	8	31.50
07/27/05	16.53	16	118.07
07/28/05	5.44	4	27.43
07/29/05	29.93	13	54.35
08/01/05	-	8	30.21
08/02/05	77.08	17	107.29
08/03/05	-	8	57.20
08/04/05	15.74	12	89.08
08/05/05	49.56	16	79.97
08/08/05	-	1	3.62
08/09/05	3.82	7	44.89
08/10/05	15.44	9	45.65
08/11/05	-	2	19.87
08/12/05	-	8	58.05
08/15/05	12.87	13	64.18
08/16/05	19.26	13	57.11
08/17/05	11.62	15	102.91
08/18/05	-	6	33.25
08/19/05	-	4	15.73
08/19/05	-	6	21.72
08/22/05	15.44	9	34.79
08/23/05	15.81	9	33.91
08/24/05	29.22	10	43.70
08/25/05	15.81	9	42.40

County of Los Angeles
Department of Mental Health
Children's System of Care

UPS EXPENSES
FY 2005 - 2006

Attachment 4c

DATE	AMOUNT BILLED FOR OUT-OF-STATE PACKETS (AB3632 ONLY)	TOTAL # OF PACKAGES	TOTAL CHARGES
08/30/05	3.82	6	36.05
08/31/05	16.44	5	19.26
09/01/05	13.24	4	27.99
09/02/05	24.86	5	24.86
09/06/05	-	2	7.24
09/08/05	7.96	8	33.30
09/09/05	8.01	8	30.98
09/12/05	-	3	10.86
09/13/05	43.17	7	43.17
09/14/05	-	8	41.07
09/15/05	23.45	9	37.93
09/16/05	24.49	6	42.99
09/19/05	-	4	36.74
09/20/05	38.27	15	77.37
09/21/05	38.42	9	50.53
09/21/05	7.80	13	103.50
09/22/05	-	2	31.25
09/26/05	-	4	14.48
09/27/05	19.79	13	74.36
09/28/05	26.39	11	55.60
09/29/05	28.52	16	118.03
09/30/05	8.17	11	70.96
10/04/05	11.83	3	11.83
10/05/05	20.16	10	57.61
10/06/05	15.81	14	76.50
10/07/05	12.15	3	12.15
10/11/05	19.63	14	69.39
10/12/05	49.56	14	87.01
10/13/05	-	8	30.41
10/14/05	40.00	15	156.24
10/18/05	9.42	9	56.76
10/19/05	36.08	15	106.11
10/20/05	-	3	21.99
10/21/05	58.08	11	61.70
10/24/05	12.36	5	23.42
10/25/05	78.77	19	145.18
10/26/05	9.59	8	32.56
10/27/05	8.01	12	56.79
10/28/05	15.44	15	85.47
10/31/05	7.96	8	35.80

County of Los Angeles
Department of Mental Health
Children's System of Care

UPS EXPENSES
FY 2005 - 2006

Attachment 4c

DATE	AMOUNT BILLED FOR OUT-OF-STATE PACKETS (AB3632 ONLY)	TOTAL # OF PACKAGES	TOTAL CHARGES
11/01/05	34.66	9	39.78
11/02/05	-	1	22.00
11/03/05	-	1	14.75
11/03/05	-	1	16.50
11/04/05	-	1	3.62
11/07/05	5.23	2	19.98
11/08/05	38.53	14	57.88
11/09/05	44.70	18	82.62
11/10/05	33.24	25	118.49
11/14/05	35.12	9	35.12
11/15/05	8.01	14	51.65
11/16/05	21.42	10	40.77
11/17/05	24.70	7	39.45
11/21/05	-	22	85.04
11/22/05	41.02	20	79.61
11/23/05	28.52	13	62.82
11/28/05	31.79	11	43.90
11/29/05	104.55	9	128.29
11/30/05	-	11	77.96
12/01/05	39.07	10	53.82
12/02/05	28.84	11	44.57
12/05/05	-	6	21.72
12/06/05	-	1	16.50
12/06/06	16.44	14	62.77
12/07/05	53.17	16	65.28
12/08/05	-	1	12.75
12/08/05	-	2	19.87
12/09/05	9.42	16	62.60
12/12/05	32.34	12	46.82
12/13/05	53.18	15	76.92
12/14/05	3.82	13	74.47
12/15/05	130.00	19	205.44
12/15/05	15.81	4	15.81
12/16/05	20.88	7	41.00
12/19/05	40.67	15	60.02
12/20/05	52.50	45	170.84
12/21/05	-	13	48.31
12/21/05	4.19	3	12.68
12/22/05	-	1	14.75
12/23/05	3.82	1	3.82

County of Los Angeles
Department of Mental Health
Children's System of Care

UPS EXPENSES
FY 2005 - 2006

Attachment 4c

DATE	AMOUNT BILLED FOR OUT-OF-STATE PACKETS (AB3632 ONLY)	TOTAL # OF PACKAGES	TOTAL CHARGES
12/27/05	15.53	3	15.53
12/28/05	15.81	5	28.56
12/29/05	11.83	7	70.33
01/03/06	21.68	9	38.38
01/04/06	-	7	39.40
01/05/06	20.92	8	32.52
01/06/06	-	6	33.70
01/09/06	-	1	4.00
01/10/06	4.56	17	79.86
01/11/06	53.68	13	102.88
01/12/06	9.84	23	95.04
01/13/06	-	8	31.90
01/17/06	-	4	16.50
01/18/06	5.46	14	64.46
01/19/06	140.72	13	151.64
01/20/06	17.84	11	54.82
01/23/06	12.16	14	55.26
01/24/06	21.84	21	104.64
01/25/06	54.58	31	193.43
01/26/06	66.18	13	92.48
01/27/06	-	17	67.20
01/30/06	-	2	17.20
01/31/06	69.47	29	124.37
02/01/06	12.38	3	12.38
02/01/06	20.64	21	82.64
02/02/06	18.00	14	67.70
02/06/06	38.16	24	96.66
02/07/06	68.54	32	134.74
02/08/06	-	5	19.00
02/09/06	52.02	14	103.12
02/10/06	21.84	27	108.24
02/13/06	12.54	8	31.74
02/14/06	-	6	34.30
02/15/06	25.14	21	88.54
02/16/06	19.14	7	43.34
02/21/06	8.54	17	77.24
02/22/06	24.54	39	151.24
02/23/06	17.84	14	78.24
02/27/06	-	4	29.00
02/28/06	159.71	29	233.21

County of Los Angeles
Department of Mental Health
Children's System of Care

UPS EXPENSES
FY 2005 - 2006

Attachment 4c

DATE	AMOUNT BILLED FOR OUT-OF-STATE PACKETS (AB3632 ONLY)	TOTAL # OF PACKAGES	TOTAL CHARGES
03/01/06	24.16	11	59.86
03/02/06	31.10	7	57.80
03/03/06	-	7	42.10
03/06/06	91.50	11	142.70
03/07/06	18.22	8	34.72
03/08/06	46.08	20	79.28
03/09/06	5.46	10	76.31
03/13/06	30.38	13	53.18
03/10/06	-	9	48.50
03/14/06	-	5	20.75
03/15/06	32.16	14	57.96
03/16/06	70.90	13	119.20
03/20/06	24.54	16	89.69
03/21/06	12.54	9	36.64
03/22/06	121.30	33	237.02
03/23/06	12.00	16	85.10
03/27/06	-	5	19.20
03/28/06	33.08	16	66.08
03/29/06	48.34	28	143.39
03/30/06	97.54	18	195.44
04/03/06	42.70	26	103.50
04/05/06	-	1	3.80
04/06/06	16.54	10	65.14
04/10/06	17.84	22	86.24
04/11/06	-	4	15.20
04/12/06	4.00	10	41.25
04/13/06	-	3	46.80
04/17/06	-	11	41.80
04/18/06	24.70	10	39.90
04/19/06	47.46	30	138.86
04/20/06	-	1	15.30
04/24/06	34.38	18	73.88
04/25/06	22.38	16	68.08
04/26/06	36.70	16	63.30
04/27/06	-	24	107.90
05/01/06	12.16	9	36.26
05/02/06	4.00	10	50.40
05/03/06	48.38	16	67.38
05/04/06	15.30	4	31.90
05/08/06	41.84	21	83.64

County of Los Angeles
Department of Mental Health
Children's System of Care

UPS EXPENSES
FY 2005 - 2006

Attachment 4c

DATE	AMOUNT BILLED FOR OUT-OF-STATE PACKETS (AB3632 ONLY)	TOTAL # OF PACKAGES	TOTAL CHARGES
05/09/06	16.80	6	56.30
05/10/06	8.00	10	39.70
05/11/06	4.00	8	43.60
05/15/06	38.22	14	58.52
05/16/06	146.32	25	161.52
05/17/06	33.60	16	93.40
05/18/06	98.96	24	169.31
05/22/06	17.84	30	121.14
05/23/06	18.40	1	18.40
05/24/06	82.12	11	86.06
05/25/06	8.64	4	40.64
05/30/06	74.46	44	202.56
05/31/06	84.92	25	100.02
06/01/06	44.60	14	95.45
06/05/06	60.38	23	94.58
06/06/06	39.30	30	121.70
06/08/06	-	8	52.97
06/12/06	39.14	35	138.26
06/13/06	35.53	9	39.15
06/14/06	3.82	5	18.30
06/15/06	41.92	31	150.83
06/19/06	61.76	18	72.62
06/20/06	-	6	24.22
06/21/06	37.38	22	14.48
06/22/06	11.46	5	30.03
06/26/06	42.96	24	95.09
06/27/06	-	8	30.21
06/28/06	21.25	19	76.13
06/29/06	23.99	18	84.68
TOTAL:	$ 5,534.26	2,762	$ 14,452.47

To Form 2

OUT OF STATE PLACEMENT
MENTAL HEALTH SERVICES
FY 2005 - 2006

OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Alpine Academy	2003229	11/18/05		69.05	225	1	15,536
Alpine Academy	2056590	02/08/06	05/07/06	69.05	88	1	6,076
Alpine Academy	2051982	05/11/05	12/01/05	75.00	153	1	11,475
Alpine Academy	2051982	12/01/05	06/14/06	69.05	195	0	13,465
Alpine Academy	2076950	03/06/06		69.05	117	1	8,079
Alpine Academy	1990863	04/01/05	09/01/05	75.00	62	1	4,650
Alpine Academy	1990863	09/01/05		69.05	303	0	20,922
Alpine Academy	2056783	05/04/06		69.05	58	1	4,005
Alpine Academy	2137070	06/06/06		69.05	23	1	1,588
Alpine Academy					1,224	7	85,796
Aspen Solutions/Aspen Ranch	2009719	09/09/04	08/14/05	88.00	44	1	3,872
Aspen Solutions/Aspen Ranch	2121833	03/01/06		88.00	122	1	10,736
Aspen Solutions/Aspen Ranch	2057265	05/05/05		88.00	365	1	32,120
Aspen Solutions/Aspen Ranch	1696557	11/28/05		88.00	215	1	18,920
Aspen Solutions/Aspen Ranch	1508657	05/19/06		88.00	43	1	3,784
Aspen Solutions/Aspen Ranch	2002149	10/05/04	10/22/05	88.00	113	1	9,944
Aspen Solutions/Aspen Ranch	1986280	06/02/05		88.00	365	1	32,120
Aspen Solutions/Aspen Ranch	2138354	05/20/06		88.00	42	1	3,696
Aspen Solutions/Aspen Ranch	2027838	10/27/04	09/23/05	88.00	84	1	7,392
Aspen Solutions/Aspen Ranch					1,393	9	122,584
Aspen Solutions/Island View	2090848	11/18/05		85.00	225	1	19,125
Aspen Solutions/Island View	1618758	02/24/05	06/30/06	85.00	364	1	30,940
Aspen Solutions/Island View	2078756	11/08/05	01/09/06	85.00	62	1	5,270
Aspen Solutions/Island View	1581131	07/06/05		85.00	360	1	30,600
Aspen Solutions/Island View	2061181	04/26/05	02/17/06	85.00	231	1	19,635
Aspen Solutions/Island View	2063905	05/27/05	06/30/06	85.00	364	1	30,940
Aspen Solutions/Island View	1692160	03/23/05	04/21/06	85.00	294	1	24,990
Aspen Solutions/Island View	2021115	06/29/05	11/12/05	85.00	134	1	11,390
Aspen Solutions/Island View	2049452	03/29/05	09/28/05	85.00	89	1	7,565
Aspen Solutions/Island View					2,123	9	180,455
Aspen Solutions/New Leaf Academy	1882042	12/01/04	07/25/05		24	1	-
Aspen Solutions/New Leaf Academy	1866894	03/01/05	09/01/05		62	1	-

OUT OF STATE PLACEMENT
MENTAL HEALTH SERVICES
FY 2005 - 2006

OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Aspen Solutions/New Leaf Academy					86	2	-
Aspen Solutions/SanHawk Acad.	2123363	03/24/06		88.00	99	1	8,712
Aspen Solutions/SanHawk Acad.	1515255	05/13/05	02/11/06	88.00	225	1	19,800
Aspen Solutions/SanHawk Acad.	2094274	05/11/06	06/21/06	88.00	41	1	3,608
Aspen Solutions/SanHawk Acad.	1566456	01/24/06	05/17/06	88.00	102	1	8,976
Aspen Solutions/SanHawk Acad.					467	4	41,096
Aspen Solutions/Youth Care Inc.	1997569	11/16/05	04/27/06	95.00	162	1	15,390
Aspen Solutions/Youth Care Inc.	2054845	02/24/05	02/23/06	95.00	237	1	22,515
Aspen Solutions/Youth Care Inc.					399	2	37,905
Cathedral Home for Children	1565654	10/13/04		135.00	365	1	49,275
Cathedral Home for Children	1941663	07/03/04		135.00	365	1	49,275
Cathedral Home for Children	1682970	11/18/04		135.00	365	1	49,275
Cathedral Home for Children	2068276	07/08/05		135.00	358	1	48,330
Cathedral Home for Children	1893160	04/28/04	06/06/06	135.00	340	1	45,900
Cathedral Home for Children	1843385	01/29/06		135.00	153	1	20,655
Cathedral Home for Children	1548514	05/03/03	12/02/05	135.00	154	1	20,790
Cathedral Home for Children	1430323	11/05/04		135.00	365	1	49,275
Cathedral Home for Children	1901135	02/18/04	08/11/05	135.00	41	1	5,535
Cathedral Home for Children					2,506	9	338,310
Cinnamon Hills	1916258	09/29/04	01/19/06	50.00	202	1	10,100
Cinnamon Hills	1806331	07/12/04	08/04/05	50.00	34	1	1,700
Cinnamon Hills	1487433	01/26/06		50.00	156	1	7,800
Cinnamon Hills	1889054	01/07/05	11/21/05	50.00	143	1	7,150
Cinnamon Hills	1556561	02/03/05	01/07/06	50.00	190	1	9,500
Cinnamon Hills	2105483	12/08/05	01/25/06	50.00	48	1	2,400
Cinnamon Hills	1705663	06/28/06		50.00	3	1	150
Cinnamon Hills	1611139	08/11/05		50.00	324	1	16,200
Cinnamon Hills	2102472	10/14/05	04/28/06	50.00	196	1	9,800
Cinnamon Hills					1,296	9	64,800
Colorado Boys Ranch	1756273	09/10/04	08/21/05	113.06	51	1	5,766
Colorado Boys Ranch	1756273	06/30/06		113.06	1	0	113
Colorado Boys Ranch	1632937	12/14/05		113.06	199	1	22,499
Colorado Boys Ranch	1427210	06/28/05		113.06	365	1	41,267

OUT OF STATE PLACEMENT
MENTAL HEALTH SERVICES
FY 2005 - 2006

OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Colorado Boys Ranch	1489318	12/09/04	03/06/06	113.06	248	1	28,039
Colorado Boys Ranch	1509996	02/10/06	03/25/06	113.06	43	1	4,862
Colorado Boys Ranch	1509996	03/27/06		113.06	96	0	10,854
Colorado Boys Ranch	2066567	07/05/05		113.06	361	1	40,815
Colorado Boys Ranch	1778796	01/14/05		113.06	365	1	41,267
Colorado Boys Ranch	1861523	08/13/04		113.06	365	1	41,267
Colorado Boys Ranch	1441584	01/21/05		113.06	365	1	41,267
Colorado Boys Ranch	1585748	04/05/04	07/15/05	113.06	14	1	1,583
Colorado Boys Ranch	2055022	06/23/05	05/13/06	113.06	316	1	35,727
Colorado Boys Ranch	1459659	05/10/05	03/15/06	113.06	257	1	29,056
Colorado Boys Ranch	2051715	12/29/05		113.06	184	1	20,803
Colorado Boys Ranch	1849999	02/09/06		113.06	142	1	16,055
Colorado Boys Ranch	1574480	03/09/06		113.06	114	1	12,889
Colorado Boys Ranch	1399909	05/27/05		113.06	365	1	41,267
Colorado Boys Ranch	1497847	08/12/02	12/21/05	113.06	173	1	19,559
Colorado Boys Ranch	1654943	11/11/05		113.06	232	1	26,230
Colorado Boys Ranch	1913543	01/03/05	12/21/05	113.06	173	1	19,559
Colorado Boys Ranch	1495885	08/29/03		113.06	365	1	41,267
Colorado Boys Ranch	2089332	01/30/06	04/28/06	113.06	88	1	9,949
Colorado Boys Ranch	1507384	05/19/04	03/25/06	113.06	267	1	30,187
Colorado Boys Ranch	1507384	04/08/06		113.06	84	0	9,497
Colorado Boys Ranch	2060042	06/06/06		113.06	25	1	2,827
Colorado Boys Ranch	1948641	01/07/05	12/22/05	113.06	174	1	19,672
Colorado Boys Ranch	1698331	08/18/05		113.06	317	1	35,840
Colorado Boys Ranch	2105483	01/27/06	05/13/06	113.06	106	1	11,984
Colorado Boys Ranch	1695004	07/19/04	07/02/05	113.06	1	1	113
Colorado Boys Ranch	2031253	04/05/05	03/04/06	113.06	246	1	27,813
Colorado Boys Ranch	1909125	06/08/06		113.06	23	1	2,600
Colorado Boys Ranch	2057466	04/25/06		113.06	67	1	7,575
Colorado Boys Ranch	1501660	05/14/04		113.06	365	1	41,267
Colorado Boys Ranch	1662595	06/07/02	07/15/05	113.06	14	1	1,583
Colorado Boys Ranch	1752978	01/09/06		113.06	173	1	19,559
Colorado Boys Ranch	1715820	06/17/04	07/19/05	113.06	18	1	2,035

OUT OF STATE PLACEMENT
MENTAL HEALTH SERVICES
FY 2005 - 2006

OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Colorado Boys Ranch	1500490	06/12/06		113.06	19	1	2,148
Colorado Boys Ranch	1589809	12/27/05	12/28/05	113.06	1	1	113
Colorado Boys Ranch	1713645	03/16/04	07/01/05	113.06	-	1	-
Colorado Boys Ranch	1371121	03/08/02	07/17/05	113.06	16	1	1,809
Colorado Boys Ranch	1374723	06/03/05	02/27/06	113.06	241	1	27,247
Colorado Boys Ranch	2024067	12/03/04		113.06	365	1	41,267
Colorado Boys Ranch	1426072	03/06/06		113.06	117	1	13,228
Colorado Boys Ranch	1621408	03/20/06		113.06	103	1	11,645
Colorado Boys Ranch	2086834	12/15/05		113.06	198	1	22,386
Colorado Boys Ranch	1565207	02/23/05	07/30/05	113.06	29	1	3,279
Colorado Boys Ranch	1957528	01/03/06		113.06	179	1	20,238
Colorado Boys Ranch	1717679	10/13/03	07/18/05	113.06	17	1	1,922
Colorado Boys Ranch	1628184	01/07/05		113.06	365	1	41,267
Colorado Boys Ranch	1933408	12/27/04		113.06	365	1	41,267
Colorado Boys Ranch	1529860	01/20/06		113.06	162	1	18,316
Colorado Boys Ranch	1427111	11/17/05	01/17/06	113.06	61	1	6,897
Colorado Boys Ranch					9,000	50	1,017,540
DayStar	1493762	03/02/02		80.00	365	1	29,200
DayStar	1494649	07/01/00		80.00	365	1	29,200
DayStar	1429935	12/28/00		80.00	365	1	29,200
DayStar	1838444	07/30/04		80.00	365	1	29,200
DayStar					1,460	4	116,800
Devereux Florida	1908082	02/27/06		213.90	124	1	26,524
Devereux Florida	1700362	12/12/05		213.90	201	1	42,994
Devereux Florida					325	2	69,518
Devereux Glenholme (Regular)	1641139	08/01/05		29.25	334	1	9,770
Devereux Glenholme (Regular)	1555881	09/12/05		29.25	292	1	8,541
Devereux Glenholme					626	2	18,311
Devereux Cleo Wallace	1652946	10/11/04		140.00	365	1	51,100
Devereux Cleo Wallace	1728118	11/22/05		140.00	221	1	30,940
Devereux Cleo Wallace	1495908	08/12/05	01/25/06	140.00	166	1	23,240
Devereux Cleo Wallace	1733415	03/29/05	08/16/05	140.00	46	1	6,440
Devereux Cleo Wallace	1799938	11/03/04		140.00	365	1	51,100

OUT OF STATE PLACEMENT
MENTAL HEALTH SERVICES
FY 2005 - 2006

OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Devereux Cleo Wallace	1923999	07/22/04	02/25/06	140.00	239	1	33,460
Devereux Cleo Wallace	1548641	08/26/02	12/28/05	140.00	180	1	25,200
Devereux Cleo Wallace	1873924	03/08/05		140.00	365	1	51,100
Devereux Cleo Wallace	1751675	02/21/05		140.00	365	1	51,100
Devereux Cleo Wallace	1661509	08/31/05	03/19/06	140.00	200	1	28,000
Devereux Cleo Wallace	1548550	07/19/04		140.00	365	1	51,100
Devereux Cleo Wallace	1483355	03/28/05		140.00	365	1	51,100
Devereux Cleo Wallace	1484674	04/08/04	12/08/05	140.00	160	1	22,400
Devereux Cleo Wallace	1484674	12/26/05	04/14/06	140.00	109	0	15,260
Devereux Cleo Wallace	1895238	03/02/06		140.00	121	1	16,940
Devereux Cleo Wallace	1702651	02/04/05	02/22/06	140.00	236	1	33,040
Devereux Cleo Wallace	1616303	05/26/05	07/31/05	140.00	30	1	4,200
Devereux Cleo Wallace	1601859	04/11/05		140.00	365	1	51,100
Devereux Cleo Wallace	1913933	09/17/04		140.00	365	1	51,100
Devereux Cleo Wallace					4,628	18	647,920
Devereux (Texas) - League	1930729	10/19/05		143.11	255	1	36,493
Devereux (Texas) - League	1762006	05/04/06		100.72	58	1	5,842
Devereux (Texas) - League	1700894	10/04/04	06/08/06	100.72	342	1	34,446
Devereux (Texas) - League	1796335	03/07/05	05/26/06	100.72	329	1	33,137
Devereux (Texas) - League	1978535	05/28/04	08/19/05	100.72	49	1	4,935
Devereux (Texas) - Victoria	1827735	03/14/06		57.20	109	1	6,235
Devereux (Texas) - League	2128456	06/23/06		100.72	8	1	806
Devereux (Texas) - League	2111522	05/19/06		100.72	43	1	4,331
Devereux (Texas) - League	1701235	08/06/04		143.11	365	1	52,235
Devereux (Texas) - League	1696159	01/30/06		143.11	152	1	21,753
Devereux (Texas) - League	1846803	12/15/03	05/26/06	100.72	329	1	33,137
Devereux (Texas) - Victoria	1877060	06/13/05	06/02/06	57.20	336	1	19,219
Devereux (Texas) - League	1877060	06/02/06		143.11	29	0	4,150
Devereux (Texas) - League	1665979	05/28/04	01/13/06	100.72	196	1	19,741
Devereux (Texas) - League	1870383	08/21/04	01/06/06	143.11	189	1	27,048
Devereux (Texas) - League	1870383	01/06/06		138.11	176	0	24,307
Devereux (Texas) - League	1800185	09/13/05		100.72	291	1	29,310
Devereux (Texas) - League	1764901	12/15/03	01/27/06	143.11	210	1	30,053

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		START	STOP				
Devereux (Texas) - League	1531733	02/19/04	07/14/05	138.10	13	1	1,795
Devereux (Texas) - League	1952871	09/02/05		143.11	302	1	43,219
Devereux (Texas) - League	1956570	08/04/04	12/25/05	143.11	177	1	25,330
Devereux (Texas) - League	1827940	02/14/05		143.11	365	1	52,235
Devereux (Texas) - League	1908557	06/20/06		100.72	11	1	1,108
Devereux (Texas) - League	1662985	03/24/06		143.11	99	1	14,168
Devereux (Texas) - League	1487433	05/26/05	01/26/06	100.72	209	1	21,050
Devereux (Texas) - League	2100462	12/01/05	05/01/06	100.72	151	1	15,209
Devereux (Texas) - League	2032333	05/02/06	06/09/06	143.11	38	1	5,438
Devereux (Texas) - League	2032333	06/09/06		138.10	22	0	3,038
Devereux (Texas) - Victoria	1489884	10/11/05	01/09/06	57.20	90	1	5,148
Devereux (Texas) - Victoria	1489884	06/23/06		57.20	8	0	458
Devereux (Texas) - League	1557011	09/20/05		143.11	284	1	40,643
Devereux (Texas) - League	1852273	06/23/03	08/16/05	100.72	46	1	4,633
Devereux (Texas) - League	1852273	01/30/06	06/30/06	138.10	151	0	20,853
Devereux (Texas) - League	1828573	05/18/05	08/19/05	100.72	49	1	4,935
Devereux (Texas) - League	1713833	08/29/05	11/24/05	143.11	87	1	12,451
Devereux (Texas) - League	1575140	05/31/05		100.72	365	1	36,763
Devereux (Texas) - League	1900283	12/26/05		138.10	187	1	25,825
Devereux (Texas) - League	1746389	12/30/05	03/04/06	100.72	64	1	6,446
Devereux (Texas) - League	1783370	08/15/02	11/19/05	138.10	141	1	19,472
Devereux (Texas) - League	1538170	03/07/06		143.11	116	1	16,601
Devereux (Texas) - League	2054927	03/16/05		100.72	365	1	36,763
Devereux (Texas) - League	1791462	03/30/05	12/29/05	143.11	181	1	25,903
Devereux (Texas) - League	1791462	12/29/05	04/28/06	100.72	120	0	12,086
Devereux (Texas) - League	1879661	09/24/04	11/19/05	100.72	141	1	14,202
Devereux (Texas) - League	1405800	04/07/05		138.10	365	1	50,407
Devereux (Texas) - League	1480593	11/17/05		143.11	226	1	32,343
Devereux (Texas) - League	1574480	09/30/04	03/07/06	143.11	249	1	35,634
Devereux (Texas) - League	1484807	11/11/04	12/30/05	100.72	182	1	18,331
Devereux (Texas) - Victoria	2104671	02/03/06		57.20	148	1	8,466
Devereux (Texas) - League	1912630	08/05/04	01/04/06	100.72	187	1	18,835
Devereux (Texas) - League	1707390	06/20/05	02/23/06	100.72	237	1	23,871

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Devereux (Texas) - League	1707390	02/23/06		143.11	128	0	18,318
Devereux (Texas) - League	1879319	08/19/05		143.11	316	1	45,223
Devereux (Texas) - League	1953421	12/29/05		143.11	184	1	26,332
Devereux (Texas) - Victoria	1653846	04/19/06		57.20	73	1	4,176
Devereux (Texas) - League	1414775	01/11/06	06/09/06	100.72	149	1	15,007
Devereux (Texas) - League	1959104	04/12/05	02/11/06	143.11	225	1	32,200
Devereux (Texas) - League	1774979	05/04/05	04/19/06	143.11	292	1	41,788
Devereux (Texas) - League	1774979	04/19/06		100.72	73	0	7,353
Devereux (Texas) - League	1687588	09/30/05	05/14/06	100.72	226	1	22,763
Devereux (Texas) - League	1687588	05/14/06		138.10	48	0	6,629
Devereux (Texas) - League	2031639	09/06/05		143.11	298	1	42,647
Devereux (Texas) - League	1980989	09/08/04		143.11	365	1	52,235
Devereux (Texas) - Victoria	2026188	11/28/05		57.20	215	1	12,298
Devereux (Texas) - League	1854985	02/20/06	03/07/06	143.11	15	1	2,147
Devereux (Texas) - League	1854985	03/07/06		100.72	116	0	11,684
Devereux (Texas) - League	1466329	03/14/06		143.11	109	1	15,599
Devereux (Texas) - Victor.-Adult	1559599	05/12/04		23.03	365	1	8,406
Devereux (Texas) - League	1543166	06/13/05		143.11	365	1	52,235
Devereux (Texas) - Victoria	2083384	12/06/05		57.20	207	1	11,840
Devereux (Texas) - League	1492551	11/18/04	06/14/06	100.72	348	1	35,051
Devereux (Texas) - League	1467105	08/19/03	08/10/05	143.11	40	1	5,724
Devereux (Texas) - League	1850651	04/11/05		100.72	365	1	36,763
Devereux (Texas) - League	1742436	02/17/05	03/24/06	138.10	266	1	36,735
Devereux (Texas) - League	1951029	12/21/05		100.72	192	1	19,338
Devereux (Texas) - League	1556561	05/23/06		100.72	39	1	3,928
Devereux (Texas) - League	1670164	06/29/05	01/06/06	138.10	189	1	26,101
Devereux (Texas) - League	1806179	04/16/04	06/19/06	143.11	353	1	50,518
Devereux (Texas) - League	1593433	10/05/05		143.11	269	1	38,497
Devereux (Texas) - League	1948641	06/08/06		100.72	23	1	2,317
Devereux (Texas) - League	1907968	02/21/05	08/27/05	138.10	57	1	7,872
Devereux (Texas) - League	1900998	07/08/04		143.11	365	1	52,235
Devereux (Texas) - League	1752364	05/27/05	10/07/05	100.72	98	1	9,871
Devereux (Texas) - League	1752364	10/07/05		138.10	267	0	36,873

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Devereux (Texas) - Victoria	1587687	07/01/02		57.20	365	1	20,878
Devereux (Texas) - League	1629232	11/19/04	07/29/05	143.11	28	1	4,007
Devereux (Texas) - League	2038715	11/16/05		143.11	227	1	32,486
Devereux (Texas) - League	1757251	03/22/06		100.72	101	1	10,173
Devereux (Texas) - League	1395117	05/03/06		143.11	59	1	8,443
Devereux (Texas) - Victoria	1774569	10/28/03	01/18/06	57.20	201	1	11,497
Devereux (Texas) - League	1774569	01/18/06		143.11	164	0	23,470
Devereux (Texas) - League	1849538	06/08/06		100.72	23	1	2,317
Devereux (Texas) - League	1932739	01/08/05	11/21/05	143.11	143	1	20,465
Devereux (Texas) - League	1932739	11/21/05	05/27/06	100.72	187	0	18,835
Devereux (Texas) - League	1901297	11/22/03	10/03/05	143.11	94	1	13,452
Devereux (Texas) - League	1986074	05/02/05		100.72	365	1	36,763
Devereux (Texas) - Victoria	1682990	01/07/05	12/15/05	57.20	167	1	9,552
Devereux (Texas) - Victoria	1682990	01/12/06		57.20	170	0	9,724
Devereux (Texas) - League	1938569	10/22/04	05/26/06	100.72	329	1	33,137
Devereux (Texas) - Victor.-Adult	2005665	06/02/05		23.03	365	1	8,406
Devereux (Texas) - League	1775370	10/08/05	05/01/06	143.11	205	1	29,338
Devereux (Texas) - League	1775370	05/01/06	05/26/06	138.10	25	0	3,453
Devereux (Texas) - Victoria	1773803	02/03/06		57.20	148	1	8,466
Devereux (Texas) - League	1853645	09/07/04	08/26/05	143.11	56	1	8,014
Devereux (Texas) - Victoria	1632009	07/07/05		57.20	359	1	20,535
Devereux (Texas) - League	2012919	09/03/05		143.11	301	1	43,076
Devereux (Texas) - League	1539465	08/14/03		143.11	365	1	52,235
Devereux (Texas) - League	1958089	01/12/05		143.11	365	1	52,235
Devereux (Texas) - League	1754534	04/21/03	09/02/05	100.72	63	1	6,345
Devereux (Texas) - League	1754534	12/09/05		143.11	204	0	29,194
Devereux (Texas) - League	1431791	02/02/05	09/08/05	143.11	69	1	9,875
Devereux (Texas) - League	1611139	12/17/04	08/11/05	143.11	41	1	5,868
Devereux (Texas) - League	1792306	08/16/05		100.72	319	1	32,130
Devereux (Texas) - Victor.-Adult	1970422	08/23/05	12/27/05	23.03	126	1	2,902
Devereux (Texas) - League	1896050	09/23/04	01/12/06	138.10	195	1	26,930
Devereux (Texas) - League	1988984	04/25/05	10/16/05	100.72	107	1	10,777
Devereux (Texas) - League	1615148	06/15/06		100.72	16	1	1,612

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Devereux (Texas) - League	1495592	05/09/05		143.11	365	1	52,235
Devereux (Texas) - Victor.-Adult	1446445	07/05/04		23.03	365	1	8,406
Devereux (Texas) - League	1672183	04/12/04		138.10	365	1	50,407
Devereux (Texas) - League	1889420	03/11/05	09/13/05	100.72	74	1	7,453
Devereux (Texas) - League	1889420	09/13/05		138.10	291	0	40,187
Devereux (Texas) - League	1870371	02/10/04	08/26/05	138.10	56	1	7,734
Devereux (Texas) - League	1848975	04/05/05	01/03/06	143.11	186	1	26,618
Devereux (Texas) - League	1848975	01/03/06		100.72	179	0	18,029
Devereux (Texas) - League	1961704	12/28/04	11/18/05	143.11	140	1	20,035
Devereux (Texas) - League	1544787	08/25/04	09/19/05	143.11	80	1	11,449
Devereux (Texas) - League	1544787	09/19/05	05/23/06	100.72	246	0	24,777
Devereux (Texas) - League	2042278	03/23/05	05/26/06	143.11	329	1	47,083
Devereux (Texas) - League	2053735	06/22/05		143.11	365	1	52,235
Devereux (Texas) - Victor.-Adult	1839147	10/26/04	11/19/05	23.03	141	1	3,247
Devereux (Texas) - League	2068022	07/05/05	01/22/06	143.11	201	1	28,765
Devereux (Texas) - League	1816283	07/05/04	03/09/06	100.72	251	1	25,281
Devereux (Texas) - League	1816283	03/09/06	05/26/06	138.10	78	0	10,772
Devereux (Texas) - League	1715090	10/30/04		143.11	365	1	52,235
Devereux (Texas) - League	1907310	07/20/04	03/02/06	143.11	244	1	34,919
Devereux (Texas) - League	2050162	06/30/05		100.72	365	1	36,763
Devereux (Texas) - League	1613823	08/24/05	06/27/06	100.72	307	1	30,921
Devereux (Texas) - League	1754541	10/24/02	06/02/06	143.11	336	1	48,085
Devereux (Texas) - League	1717745	06/15/06		143.11	16	1	2,290
Devereux (Texas) - League	1604076	12/02/05	06/16/06	143.11	196	1	28,050
Devereux (Texas) - League	1604076	06/16/06		100.72	15	0	1,511
Devereux (Texas) - Victoria	1806653	05/31/06		57.20	31	1	1,773
Devereux (Texas) - League	2043622	10/15/05		100.72	259	1	26,086
Devereux (Texas) - League	1766030	12/15/03	08/05/05	100.72	35	1	3,525
Devereux (Texas) - League	1897712	10/12/04	08/26/05	138.10	56	1	7,734
Devereux (Texas) - League	2077769	11/15/05		100.72	228	1	22,964
Devereux (Texas)					27,599	126	3,169,691
Griffith Centers for Children	1999268	05/01/06		127.00	61	1	7,747
Griffith Centers for Children	1468613	08/15/03	09/24/05	127.00	85	1	10,795

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Griffith Centers for Children (Merid	1468613	09/24/05	03/20/06	127.00	177	1	22,479
Griffith Centers for Children	1597417	07/22/04	06/03/06	127.00	337	1	42,799
Griffith Centers for Children	1943455	08/16/05		127.00	319	1	40,513
Griffith Centers for Children	1610312	01/12/06		127.00	170	1	21,590
Griffith Centers for Children					1,149	6	145,923
Excelsior Youth Centers	1976140	07/13/05		51.36	353	1	18,130
Excelsior Youth Centers	1831134	04/20/06		51.36	72	1	3,698
Excelsior Youth Centers	1793532	12/20/04	03/02/06	51.36	244	1	12,532
Excelsior Youth Centers	2030210	01/07/05	12/16/05	51.36	168	1	8,628
Excelsior Youth Centers	2046736	10/28/05		51.36	246	1	12,635
Excelsior Youth Centers	1862065	11/22/05		51.36	221	1	11,351
Excelsior Youth Centers	1849382	02/25/05		51.36	365	1	18,746
Excelsior Youth Centers	2094269	01/06/06	05/16/06	51.36	130	1	6,677
Excelsior Youth Centers	1458485	05/11/05		51.36	365	1	18,746
Excelsior Youth Centers	1671527	03/10/04	12/16/05	51.36	168	1	8,628
Excelsior Youth Centers	1839598	09/16/04	11/12/05	51.36	134	1	6,882
Excelsior Youth Centers	1976507	02/11/05	07/28/05	51.36	27	1	1,387
Excelsior Youth Centers	2057060	04/30/05	05/29/06	51.36	332	1	17,052
Excelsior Youth Centers	1535378	04/21/06		51.36	71	1	3,647
Excelsior Youth Centers	1782365	09/20/05		51.36	284	1	14,586
Excelsior Youth Centers	1598529	06/25/04		51.36	365	1	18,746
Excelsior Youth Centers	1986377	08/02/05	12/21/05	51.36	141	1	7,242
Excelsior Youth Centers	1624345	08/10/05		51.36	325	1	16,692
Excelsior Youth Centers	1591291	09/09/05		51.36	295	1	15,151
Excelsior Youth Centers	2053556	10/14/05		51.36	260	1	13,354
Excelsior Youth Centers	1558437	04/21/06		51.36	71	1	3,647
Excelsior Youth Centers	1646904	01/13/06		51.36	169	1	8,680
Excelsior Youth Centers	2028602	10/13/05		51.36	261	1	13,405
Excelsior Youth Centers	1945397	02/21/04	10/02/05	51.36	93	1	4,776
Excelsior Youth Centers	1945397	10/25/05	10/30/05	51.36	5	0	257
Excelsior Youth Centers	2091417	06/30/06		51.36	1	1	51
Excelsior Youth Centers	1543940	09/27/04		51.36	365	1	18,746
Excelsior Youth Centers	2016801	11/21/05		51.36	222	1	11,402

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Excelsior Youth Centers	1392939	01/04/05	08/03/05	51.36	33	1	1,695
Excelsior Youth Centers	1421428	11/24/03	05/16/06	51.36	319	1	16,384
Excelsior Youth Centers	2022851	06/11/05		51.36	365	1	18,746
Excelsior Youth Centers	2027516	07/14/05		51.36	352	1	18,079
Excelsior Youth Centers	1990108	05/05/06		51.36	57	1	2,928
Excelsior Youth Centers	1619532	09/23/05	10/31/05	51.36	38	1	1,952
Excelsior Youth Centers	1816293	05/21/05	05/16/06	51.36	319	1	16,384
Excelsior Youth Centers	2003128	09/26/05	06/15/06	51.36	262	1	13,456
Excelsior Youth Centers	1708787	05/30/06		51.36	32	1	1,644
Excelsior Youth Centers	1630157	03/05/05	05/17/06	51.36	320	1	16,435
Excelsior Youth Centers	1751312	11/19/05		51.36	224	1	11,505
Excelsior Youth Centers	2117447	02/10/06		51.36	141	1	7,242
Excelsior Youth Centers	2017534	09/08/04	08/25/05	51.36	55	1	2,825
Excelsior Youth Centers	2017534	02/21/06		51.36	130	0	6,677
Excelsior Youth Centers	2046726	01/25/06		51.36	157	1	8,064
Excelsior Youth Centers	2091378	10/26/05		51.36	248	1	12,737
Excelsior Youth Centers	1894678	03/31/06		51.36	92	1	4,725
Excelsior Youth Centers	1907310	03/02/06	05/11/06	51.36	70	1	3,595
Excelsior Youth Centers	1938078	10/20/05	12/19/05	51.36	60	1	3,082
Excelsior Youth Centers					9,027	45	463,627
Forest Heights	1975533	06/06/05		53.92	365	1	19,681
Forest Heights	2107796	01/12/06		53.92	170	1	9,166
Forest Heights	1907670	06/07/05		53.92	365	1	19,681
Forest Heights					900	3	48,528
Heartspring	1735900	04/03/06		0.00	89	1	-
Heartspring					89	1	-
Heritage Center	1727572	12/22/05		57.00	191	1	10,887
Heritage Center	2034408	03/12/05	11/23/05	57.00	145	1	8,265
Heritage Center	1389507	04/12/05	11/23/05	57.00	145	1	8,265
Heritage Center	1600997	01/04/05		57.00	365	1	20,805
Heritage Center	1838786	05/18/05		57.00	365	1	20,805
Heritage Center	1978716	05/18/06		57.00	44	1	2,508
Heritage Center	1764631	08/15/05		57.00	320	1	18,240

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OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Heritage Center	1939954	06/09/05		57.00	365	1	20,805
Heritage Center	1495908	01/13/05	08/12/05	57.00	42	1	2,394
Heritage Center	1677053	02/20/06		57.00	131	1	7,467
Heritage Center	1911152	08/16/05		57.00	319	1	18,183
Heritage Center	1438913	02/02/05		57.00	365	1	20,805
Heritage Center	2109526	01/06/06		57.00	176	1	10,032
Heritage Center	1946737	09/01/05		57.00	303	1	17,271
Heritage Center	2032164	04/02/05		57.00	365	1	20,805
Heritage Center	1997956	01/14/05	04/11/06	57.00	284	1	16,188
Heritage Center	2068054	06/02/05		57.00	365	1	20,805
Heritage Center	2037296	04/11/05		57.00	365	1	20,805
Heritage Center	1556572	04/11/06		57.00	81	1	4,617
Heritage Center	2055192	02/28/06		57.00	123	1	7,011
Heritage Center	1944086	01/02/04		57.00	365	1	20,805
Heritage Center	1760779	07/07/05	09/01/05	57.00	56	1	3,192
Heritage Center	1840837	10/08/04		57.00	365	1	20,805
Heritage Center	2062733	03/02/06		57.00	121	1	6,897
Heritage Center	1522332	12/30/03		57.00	365	1	20,805
Heritage Center	2130795	03/29/06		57.00	94	1	5,358
Heritage Center	2098552	12/26/05		57.00	187	1	10,659
Heritage Center	2044366	04/06/05	05/11/06	57.00	314	1	17,898
Heritage Center	2072470	07/12/05	06/22/06	57.00	345	1	19,665
Heritage Center	1574843	10/28/04	04/14/06	57.00	287	1	16,359
Heritage Center	1636308	10/27/05		57.00	247	1	14,079
Heritage Center	1705440	12/20/04		57.00	365	1	20,805
Heritage Center	1535378	02/11/04	04/21/06	57.00	294	1	16,758
Heritage Center	1741941	01/17/05	04/10/06	57.00	283	1	16,131
Heritage Center	1981360	07/26/04	06/09/06	57.00	343	1	19,551
Heritage Center	1954761	12/17/03	10/23/05	57.00	114	1	6,498
Heritage Center	2094274	06/23/06		57.00	8	1	456
Heritage Center	1769793	04/01/05		57.00	365	1	20,805
Heritage Center	1972262	08/03/05		57.00	332	1	18,924
Heritage Center	1856250	06/24/05		57.00	365	1	20,805

OUT OF STATE PLACEMENT
MENTAL HEALTH SERVICES
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OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Heritage Center	1498325	10/26/04		57.00	365	1	20,805
Heritage Center	1598359	08/01/03	11/29/05	57.00	151	1	8,607
Heritage Center	1934090	05/01/05	11/02/05	57.00	124	1	7,068
Heritage Center	1492882	11/26/04	08/15/05	57.00	45	1	2,565
Heritage Center	1858075	04/21/06		57.00	71	1	4,047
Heritage Center	1797445	12/01/05		57.00	212	1	12,084
Heritage Center	1900012	07/04/04	05/13/06	57.00	316	1	18,012
Heritage Center	2140056	06/20/06		57.00	11	1	627
Heritage Center	1731332	02/10/05		57.00	365	1	20,805
Heritage Center	1967614	06/02/04	07/07/05	57.00	6	1	342
Heritage Center	1820440	06/15/05		57.00	365	1	20,805
Heritage Center	2047546	08/06/05		57.00	329	1	18,753
Heritage Center	1506813	04/07/06		57.00	85	1	4,845
Heritage Center	2034537	11/18/04	02/03/06	57.00	217	1	12,369
Heritage Center	1886454	04/25/05		57.00	365	1	20,805
Heritage Center	1525233	02/28/05		57.00	365	1	20,805
Heritage Center	2043463	08/29/05		57.00	306	1	17,442
Heritage Center	2091417	04/24/06	06/30/06	57.00	67	1	3,819
Heritage Center	1560298	08/19/05		57.00	316	1	18,012
Heritage Center	2041353	02/08/05	05/07/06	57.00	310	1	17,670
Heritage Center	2062311	06/08/05	12/20/05	57.00	172	1	9,804
Heritage Center	1890375	06/20/05		57.00	365	1	20,805
Heritage Center	2065590	10/15/05		57.00	259	1	14,763
Heritage Center	1601312	10/18/05		57.00	256	1	14,592
Heritage Center	1573815	07/06/04	06/16/06	57.00	350	1	19,950
Heritage Center	1922632	04/29/05	03/02/06	57.00	244	1	13,908
Heritage Center	2004820	09/13/04	09/30/05	57.00	91	1	5,187
Heritage Center	2109008	03/28/06		57.00	95	1	5,415
Heritage Center	1915633	12/20/04	01/13/06	57.00	196	1	11,172
Heritage Center	1460922	01/29/06		57.00	153	1	8,721
Heritage Center	2100001	12/07/05		57.00	206	1	11,742
Heritage Center	1600759	02/05/05	06/23/06	57.00	357	1	20,349
Heritage Center	2052254	12/27/05		57.00	186	1	10,602

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OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Heritage Center	1973361	10/26/05		57.00	248	1	14,136
Heritage Center	1983904	01/25/06		57.00	157	1	8,949
Heritage Center	2062634	05/13/05		57.00	365	1	20,805
Heritage Center	2081297	08/16/05	06/23/06	57.00	311	1	17,727
Heritage Center	2025315	12/01/05	06/09/06	57.00	190	1	10,830
Heritage Center	1621083	04/06/05		57.00	365	1	20,805
Heritage Center	2055805	06/18/05		57.00	365	1	20,805
Heritage Center	2063130	02/16/06		57.00	135	1	7,695
Heritage Center	1771200	12/27/04		57.00	365	1	20,805
Heritage Center	1945213	06/13/05		57.00	365	1	20,805
Heritage Center	1629206	04/21/06		57.00	71	1	4,047
Heritage Center	2062986	05/23/05		57.00	365	1	20,805
Heritage Center	2054120	09/26/05		57.00	278	1	15,846
Heritage Center	2139061	05/11/06		57.00	51	1	2,907
Heritage Center	1988556	05/22/06		57.00	40	1	2,280
Heritage Center	1989854	07/18/05		57.00	348	1	19,836
Heritage Center	2017534	09/01/05	02/17/06	57.00	169	1	9,633
Heritage Center	2028850	11/02/05		57.00	241	1	13,737
Heritage Center	1597515	03/09/06		57.00	114	1	6,498
Heritage Center	1804697	09/13/05		57.00	291	1	16,587
Heritage Center	1832869	01/09/06		57.00	173	1	9,861
Heritage Center	2006155	09/12/04	01/03/06	57.00	186	1	10,602
Heritage Center	1931546	02/10/06		57.00	141	1	8,037
Heritage Center	2122352	06/23/06		57.00	8	1	456
Heritage Center	2017609	04/09/05		57.00	365	1	20,805
Heritage Center	1547347	11/26/04		57.00	365	1	20,805
Heritage Center	1989004	02/04/05	01/26/06	57.00	209	1	11,913
Heritage Center	1983900	07/27/05		57.00	339	1	19,323
Heritage Center	1937491	10/23/05		57.00	251	1	14,307
Heritage Center					24,266	102	1,383,162
Intermountain Children's Home	2046300	03/01/05		56.16	365	1	20,498
Intermountain Children's Home	1850952	01/20/03	07/19/05	56.16	18	1	1,011
Intermountain Children's Home	1984098	04/28/06		56.16	64	1	3,594

OUT OF STATE PLACEMENT
MENTAL HEALTH SERVICES
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OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
Intermountain Children's Home					447	3	25,104
MHS / Logan River Academy	2122399	04/10/06		77.41	82	1	6,348
MHS / Logan River Academy	2143988	06/19/06		77.41	12	1	929
MHS / Logan River Academy	1803080	04/30/05	12/04/05	77.41	156	1	12,076
MHS / Logan River Academy	2084814	09/12/05		77.41	292	1	22,604
MHS / Logan River Academy	2077828	07/06/05		77.41	360	1	27,868
MHS / Logan River Academy	1800789	01/14/05	06/22/06	77.41	356	1	27,558
MHS / Logan River Academy	2052199	09/17/05	05/05/06	77.41	230	1	17,804
MHS / Logan River Academy	2078222	06/22/05	11/21/05	77.41	143	1	11,070
MHS / Logan River Academy	1891516	09/02/04		77.41	365	1	28,255
MHS / Logan River Academy	1683904	01/04/06		77.41	178	1	13,779
MHS / Logan River Academy	2077248	04/02/06		77.41	90	1	6,967
MHS / Logan River Academy	2125477	03/16/06	04/12/06	77.41	27	1	2,090
MHS / Logan River Academy	1514086	07/06/04	08/31/05	77.41	61	1	4,722
MHS / Logan River Academy	2121683	04/10/06		77.41	82	1	6,348
MHS / Logan River Academy	1959498	02/16/06		77.41	135	1	10,450
MHS / Logan River Academy	1929412	09/13/04	08/08/05	77.41	38	1	2,942
MHS / Logan River Academy	2016235	10/04/04	08/22/05	77.41	52	1	4,025
MHS / Logan River Academy	1960296	05/19/06		77.41	43	1	3,329
MHS / Logan River Academy	2012070	11/30/04	08/14/05	77.41	44	1	3,406
MHS / Logan River Academy	1986963	11/11/04	08/13/05	77.41	43	1	3,329
MHS / Logan River Academy	2096766	06/22/06		77.41	9	1	697
MHS / Logan River Academy	2056000	04/12/05	08/19/05	77.41	49	1	3,793
MHS / Logan River Academy	2106520	12/14/05		77.41	199	1	15,405
MHS / Logan River Academy	1990364	06/27/05		77.41	365	1	28,255
MHS / Logan River Academy					3,411	24	264,046
MHS / Provo Canyon School	2126989	03/07/06		72.00	116	1	8,352
MHS / Provo Canyon School	1869596	11/17/04		72.00	365	1	26,280
MHS / Provo Canyon School	1963847	12/15/04	10/24/05	72.00	115	1	8,280
MHS / Provo Canyon School	2092841	12/12/05		72.00	201	1	14,472
MHS / Provo Canyon School	1840253	03/07/05	12/01/05	72.00	153	1	11,016
MHS / Provo Canyon School	2070323	03/24/06		72.00	99	1	7,128
MHS / Provo Canyon School	2067850	05/02/05	05/18/06	72.00	321	1	23,112

OUT OF STATE PLACEMENT
MENTAL HEALTH SERVICES
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OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
MHS / Provo Canyon School	1939171	12/29/03	11/13/05	72.00	135	1	9,720
MHS / Provo Canyon School	2039386	04/16/06		72.00	76	1	5,472
MHS / Provo Canyon School	1938654	01/14/05		72.00	365	1	26,280
MHS / Provo Canyon School	1915997	01/03/05	04/28/06	72.00	301	1	21,672
MHS / Provo Canyon School	2147543	06/14/06		72.00	17	1	1,224
MHS / Provo Canyon School	2068179	12/21/05		72.00	192	1	13,824
MHS / Provo Canyon School	1444805	02/08/05	05/05/06	72.00	308	1	22,176
MHS / Provo Canyon School	1729809	08/12/05		72.00	323	1	23,256
MHS / Provo Canyon School	1536038	12/26/05		72.00	187	1	13,464
MHS / Provo Canyon School	2038888	11/11/05	12/15/05	72.00	34	1	2,448
MHS / Provo Canyon School	2038888	12/15/05		72.00	198	0	14,256
MHS / Provo Canyon School	1495987	01/14/05	12/22/05	72.00	174	1	12,528
MHS / Provo Canyon School	2064571	06/09/05		72.00	365	1	26,280
MHS / Provo Canyon School	2068063	02/01/06	06/16/06	72.00	135	1	9,720
MHS / Provo Canyon School	2028516	12/02/04	07/01/05	72.00	-	1	-
MHS / Provo Canyon School	2075433	07/15/05	06/02/06	72.00	322	1	23,184
MHS / Provo Canyon School	1561641	05/08/06		72.00	54	1	3,888
MHS / Provo Canyon School	1565736	06/16/06		72.00	15	1	1,080
MHS / Provo Canyon School	1774036	10/04/04		72.00	365	1	26,280
MHS / Provo Canyon School	1515160	10/04/05		72.00	270	1	19,440
MHS / Provo Canyon School	1899677	04/16/03	08/26/05	72.00	56	1	4,032
MHS / Provo Canyon School	1815668	02/11/05	09/15/05	72.00	76	1	5,472
MHS / Provo Canyon School	1916225	11/29/04	03/03/06	72.00	245	1	17,640
MHS / Provo Canyon School	1764346	03/24/06		72.00	99	1	7,128
MHS / Provo Canyon School	1387236	02/04/06		72.00	147	1	10,584
MHS / Provo Canyon School	1535845	10/11/04	12/23/05	72.00	175	1	12,600
MHS / Provo Canyon School	1898502	07/10/05		72.00	356	1	25,632
MHS / Provo Canyon School	2108057	11/22/05		72.00	221	1	15,912
MHS / Provo Canyon School	2000767	01/10/05		72.00	365	1	26,280
MHS / Provo Canyon School	2021577	11/29/04	04/28/06	72.00	301	1	21,672
MHS / Provo Canyon School	1803720	06/20/06		72.00	11	1	792
MHS / Provo Canyon School	2052025	03/23/05	12/23/05	72.00	175	1	12,600
MHS / Provo Canyon School	2073008	09/09/05		72.00	295	1	21,240

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OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
MHS / Provo Canyon School	1953421	12/10/03	12/22/05	72.00	174	1	12,528
MHS / Provo Canyon School	1904225	06/21/03	08/27/05	72.00	57	1	4,104
MHS / Provo Canyon School	1924166	07/24/03	07/26/05	72.00	25	1	1,800
MHS / Provo Canyon School	1466171	10/25/05		72.00	249	1	17,928
MHS / Provo Canyon School	2061725	05/16/05		72.00	365	1	26,280
MHS / Provo Canyon School	1980751	05/21/04	08/26/05	72.00	56	1	4,032
MHS / Provo Canyon School	1928932	06/09/06		72.00	22	1	1,584
MHS / Provo Canyon School	2020308	10/19/04	08/12/05	72.00	42	1	3,024
MHS / Provo Canyon School	2114783	01/31/06		72.00	151	1	10,872
MHS / Provo Canyon School	1798514	12/16/05		72.00	197	1	14,184
MHS / Provo Canyon School	2053556	03/03/05	08/22/05	72.00	52	1	3,744
MHS / Provo Canyon School	2066265	01/26/06		72.00	156	1	11,232
MHS / Provo Canyon School	1506813	02/21/06	03/28/06	72.00	35	1	2,520
MHS / Provo Canyon School	1710559	04/02/05	10/15/05	72.00	106	1	7,632
MHS / Provo Canyon School	2031555	01/10/05	05/20/06	72.00	323	1	23,256
MHS / Provo Canyon School	2088664	12/02/05		72.00	211	1	15,192
MHS / Provo Canyon School	2031451	11/30/04	08/25/05	72.00	55	1	3,960
MHS / Provo Canyon School	1450483	12/27/04		72.00	365	1	26,280
MHS / Provo Canyon School	1961284	08/16/05	05/03/06	72.00	260	1	18,720
MHS / Provo Canyon School	1914719	11/20/05		72.00	223	1	16,056
MHS / Provo Canyon School	2072966	06/22/05	04/26/06	72.00	299	1	21,528
MHS / Provo Canyon School	1365634	02/22/05		72.00	365	1	26,280
MHS / Provo Canyon School	2061933	08/10/05		72.00	325	1	23,400
MHS / Provo Canyon School	2129478	04/07/06		72.00	85	1	6,120
MHS / Provo Canyon School	1718037	05/13/05	03/03/06	72.00	245	1	17,640
MHS / Provo Canyon School	1782338	08/18/05		72.00	317	1	22,824
MHS / Provo Canyon School	1890156	03/21/05	12/22/05	72.00	174	1	12,528
MHS / Provo Canyon School	2045216	03/28/05	05/30/06	72.00	333	1	23,976
MHS / Provo Canyon School	2070659	09/12/05		72.00	292	1	21,024
MHS / Provo Canyon School	1973100	06/23/05		72.00	365	1	26,280
MHS / Provo Canyon School	1556164	06/28/06		72.00	3	1	216
MHS / Provo Canyon School	2114747	02/02/06		72.00	149	1	10,728
MHS / Provo Canyon School	1560562	03/16/06		72.00	107	1	7,704

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OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT START	IN PLACEMENT STOP	DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
MHS / Provo Canyon School	1897947	04/18/03	08/26/05	72.00	66	1	4,032
MHS / Provo Canyon School	2046533	04/03/06		72.00	89	1	6,408
MHS / Provo Canyon School	2013693	06/29/06		72.00	2	1	144
MHS / Provo Canyon School	1813731	05/01/06		72.00	61	1	4,392
MHS / Provo Canyon School	2082342	05/10/06		72.00	52	1	3,744
MHS / Provo Canyon School	2025315	09/30/05	12/01/05	72.00	62	1	4,464
MHS / Provo Canyon School	1959976	07/26/05		72.00	340	1	24,480
MHS / Provo Canyon School	2055282	03/18/05	05/25/06	72.00	328	1	23,616
MHS / Provo Canyon School	1987385	12/28/05		72.00	187	1	13,464
MHS / Provo Canyon School	1846330	10/08/04		72.00	365	1	26,280
MHS / Provo Canyon School	1771601	09/15/05		72.00	289	1	20,808
MHS / Provo Canyon School	1892104	10/27/04	04/05/06	72.00	278	1	20,016
MHS / Provo Canyon School	1417714	03/04/05	10/29/05	72.00	120	1	8,640
MHS / Provo Canyon School	2031399	04/04/05	06/30/06	72.00	364	1	26,208
MHS / Provo Canyon School	1449452	05/13/05	04/28/06	72.00	301	1	21,672
MHS / Provo Canyon School	1751312	06/05/05	11/16/05	72.00	138	1	9,936
MHS / Provo Canyon School	1588809	01/11/06		72.00	171	1	12,312
MHS / Provo Canyon School	1938670	04/06/05	05/01/06	72.00	304	1	21,888
MHS / Provo Canyon School	1402946	04/28/04	08/26/05	72.00	56	1	4,032
MHS / Provo Canyon School	1921828	01/12/06		72.00	170	1	12,240
MHS / Provo Canyon School	2036118	12/28/04	12/23/05	72.00	175	1	12,600
MHS / Provo Canyon School	2028042	02/10/06		72.00	141	1	10,152
MHS / Provo Canyon School	2010698	09/07/04	08/12/05	72.00	42	1	3,024
MHS / Provo Canyon School	2012070	09/21/05		72.00	283	1	20,376
MHS / Provo Canyon School	2100767	06/01/06		72.00	30	1	2,160
MHS / Provo Canyon School	1959368	05/12/04	06/19/06	72.00	353	1	25,416
MHS / Provo Canyon School	1583676	10/15/05		72.00	259	1	18,648
MHS / Provo Canyon School	2087357	05/15/06	06/30/06	72.00	46	1	3,312
MHS / Provo Canyon School	2100838	11/08/05		72.00	235	1	16,920
MHS / Provo Canyon School	1797447	05/05/05	12/15/05	72.00	167	1	12,024
MHS / Provo Canyon School	2035334	03/22/06		72.00	101	1	7,272
MHS / Provo Canyon School	1563995	10/13/04	12/22/05	72.00	174	1	12,528
MHS / Provo Canyon School	1573208	04/26/04	12/23/05	72.00	175	1	12,600

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OUT-OF-STATE CONTRACTORS	MIS #	IN PLACEMENT		DMH RATE	DAYS	CLIENT COUNT	TOTAL AMOUNT
		START	STOP				
MHS / Provo Canyon School	1570143	12/27/04		72.00	365	1	26,280
MHS / Provo Canyon School	2077769	07/12/05	11/15/05	72.00	126	1	9,072
MHS / Provo Canyon School					20,316	107	1,462,752
New Haven, Inc.	2068074	05/01/05	08/31/05		61	1	15,000
New Haven, Inc.					61	1	15,000
The Learning Clinic	1783577	01/10/06		47.68	172	1	4,530
The Learning Clinic	1917715	08/10/04	05/13/06	47.68	316	1	8,249
The Learning Clinic	1764713	03/11/03		47.68	365	1	9,488
The Learning Clinic					853	3	22,267
Rancho Valmora	1837841	10/13/04	06/22/06		356	1	-
Rancho Valmora					356	1	-
Sonia Shankman Orthog. School	1706117	09/09/03		60.33	365	1	21,667
Sonia Shankman Orthog. School	1589792	01/28/05		60.33	365	1	21,667
Sonia Shankman Orthog. School	1626944	08/18/05		60.33	317	1	18,909
Sonia Shankman Orthog. School	2117617	03/30/06		60.33	93	1	5,611
Sonia Shankman Orthog. School					1,140	4	67,855
Spring Creek Lodge	1986326	11/25/04	09/20/05	64.80	81	1	5,190
Spring Creek Lodge					81	1	5,190
The Pathway School	1581860	07/29/05		77.55	337	1	26,134
The Pathway School					337	1	26,134
Yellowstone Boys & Girls Ranch	2132288	06/27/06		75.00	4	1	300
Yellowstone Boys & Girls Ranch	2122949	02/28/06		75.00	123	1	9,225
Yellowstone Boys & Girls Ranch	1969565	01/20/05		75.00	365	1	27,375
Yellowstone Boys & Girls Ranch	1635865	11/05/04		75.00	365	1	27,375
Yellowstone Boys & Girls Ranch	1806853	11/15/05	05/31/06	75.00	197	1	14,775
Yellowstone Boys & Girls Ranch					1,054	5	79,050
SUBTOTAL:					**116,619**	**560**	**9,919,363**

To FORM 2

County of Los Angeles
Department of Mental Health
Children's System of Care

Attachment 5b

Due Process Hearing Settlements/Late Invoices
FY 2004/05

OUT-OF-STATE CONTRACTORS	MIS #	FY 2004 - 2005				
		FROM	TO	DMH	DCFS	Total
MHS/ Provo Canyon School	2036118	10/22/04	12/28/04	4,824	3,522	8,346
Aspen Solution/Aspen Ranch	2057265	05/05/05	06/30/05	4,560	12,026	16,586
Aspen Solution/New Leaf Academy*	1866894	11/21/04	06/30/05	-	25,581	25,581
Aspen Solution/Island Veiw	2021115	03/01/05	06/29/05	7,440	25,440	32,880
New Heaven Inc.	2068074	05/01/05	06/30/05	15,000	-	15,000
MHS/ Logan River	2002431	06/15/05	06/16/05	77	124	202
TOTAL:				31,901	66,694	98,595

* For New Leaf Academy only DCFS has to pay.
From November 21, 2004 to March 1, 2005 the rate was 3395.00 per month
From March 1, 2005 to August 31, 05 the rate was 3570.00 per month.

To FORM 2

ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2005-2006 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
IEP PROGRAM - ASSESSMENT													
LAC-DMH	00019	15	04	397,500	495,693	893,193	2.03	1,812,798	392,269	67,904	10,981	303,970	775,125
LAC-DMH	00019	60	60	-	9,476	9,476	108.76	1,011,868	-	-	-	-	-
Subtotal IEP Program - Assessment				*397,500*	*505,169*	*902,669*		*2,824,466*	*392,269*	*67,904*	*10,981*	*303,970*	*775,125*
								To Form 2					
SEP PROGRAM - TREATMENT													
LAC-DMH	00019	10	85	3	-	3	212.28	637	293	54	-	240	587
LAC-DMH	00019	15	10	42,109	63,964	106,073	2.80	275,769	53,329	9,514	660	42,590	106,093
LAC-DMH	00019	15	34	2,911	3,723	6,634	2.62	17,396	3,668	670	-	2,998	7,338
LAC-DMH	00019	15	42	971,382	1,232,156	2,203,538	2.80	5,728,772	1,232,616	218,012	20,830	975,919	2,447,378
LAC-DMH	00019	15	52	10,684	7,005	17,689	2.60	45,988	13,459	2,458	-	11,001	26,918
LAC-DMH	00019	15	62	43,520	44,388	87,906	5.07	445,458	101,758	18,299	832	81,914	202,803
Amanecer Community Counseling Service	00180	15	04	2,781	3,904	6,685	1.53	10,209	2,124	1,365	-	759	4,247
Amanecer Community Counseling Service	00180	15	10	2,017	1,155	3,172	1.96	6,210	1,975	1,269	-	706	3,949
Amanecer Community Counseling Service	00180	15	34	-	570	570	1.96	1,116	-	-	-	-	-
Amanecer Community Counseling Service	00180	15	42	4,622	9,626	14,248	1.96	27,896	4,525	2,908	-	1,617	9,049
Amanecer Community Counseling Service	00180	15	52	544	4,466	5,010	1.96	9,809	533	342	-	190	1,065
Amanecer Community Counseling Service	00180	15	62	705	785	1,490	3.64	5,426	1,284	825	-	459	2,567
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	04	71	-	71	1.62	115	57	13	-	44	115
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	10	643	-	643	2.13	1,369	684	158	-	527	1,369
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	42	2,144	2	2,146	2.13	4,568	2,282	600	-	1,682	4,564
ASSOC LEAGUE OF MEXICAN AMERICANS, INC	00173	15	52	602	-	602	3.93	2,364	1,182	571	-	611	2,364
Cedars-Sinai Medical Center	00178	15	04	6,325	4,490	10,815	1.95	21,089	6,167	1,747	-	4,420	12,334
Cedars-Sinai Medical Center	00178	15	10	4,495	8,215	12,710	2.52	32,029	5,864	1,514	-	4,149	11,527
Cedars-Sinai Medical Center	00178	15	34	510	135	645	2.52	1,625	843	174	-	469	1,285
Cedars-Sinai Medical Center	00178	15	42	33,951	36,290	70,241	2.52	177,007	42,778	12,153	-	30,625	85,557
Cedars-Sinai Medical Center	00178	15	52	1,320	1,290	2,610	2.52	6,577	1,663	419	-	1,244	3,326
Cedars-Sinai Medical Center	00178	15	62	5,160	5,669	10,829	4.65	50,355	11,997	3,431	-	8,586	23,994
Child & Family Center	00210	15	03	18,333	41,088	59,421	1.77	105,175	16,225	2,963	-	13,262	32,449
Child & Family Center	00210	15	12	24,071	65,277	89,348	2.24	200,140	26,980	4,923	-	22,037	53,919
Child & Family Center	00210	15	33	-	655	655	2.24	1,467	-	-	-	-	-
Child & Family Center	00210	15	41	107,650	310,900	418,550	2.24	937,552	120,588	22,016	-	98,552	241,136
Child & Family Center	00210	15	54	11,348	34,907	46,253	2.24	103,607	12,708	2,320	-	10,387	25,415
Child & Family Center	00210	15	61	11,940	25,284	37,224	3.84	142,940	22,925	4,188	-	18,739	45,850
Child & Family Guidance Center	00207	15	04	18,916	2,198	21,114	1.90	40,190	18,563	2,946	1,307	13,189	36,006
Child & Family Guidance Center	00207	15	10	39,507	27,502	67,009	2.46	164,724	49,676	8,187	2,608	36,647	97,117
Child & Family Guidance Center	00207	15	34	2,333	1,098	3,431	2.46	8,437	2,668	524	-	2,345	5,737
Child & Family Guidance Center	00207	15	42	631,097	160,068	791,165	2.46	1,944,063	804,221	200,114	67,317	479,090	1,550,741
Child & Family Guidance Center	00207	15	52	17,717	9,495	27,212	2.46	66,871	22,881	3,298	2,595	14,764	43,538
Child & Family Guidance Center	00207	15	62	60,412	32,617	93,029	4.54	422,635	141,895	22,216	10,892	99,451	274,454
Children's Bureau	00868	15	04	22	-	22	1.63	36	18	4	-	14	36
Children's Bureau	00868	15	10	168	-	168	2.13	358	179	34	-	145	358
Children's Bureau	00868	15	42	1,282	-	1,282	2.13	2,731	1,365	258	-	1,107	2,731
Children's Bureau	00868	15	62	130	-	130	2.90	377	189	36	-	153	377
Children's Hospital Los Angeles	00179	15	04	2,886	2,970	5,856	1.95	11,419	2,814	514	-	2,300	5,628

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ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2005-2006 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Children's Hospital Los Angeles	00179	15	10	1,844	5,580	7,424	2.52	18,708	2,323	424	-	1,899	4,647
Children's Hospital Los Angeles	00179	15	34	1,320	130	1,450	2.52	3,654	1,663	304	-	1,359	3,326
Children's Hospital Los Angeles	00179	15	42	13,224	22,009	35,233	2.52	88,787	16,662	3,043	-	13,620	33,324
Children's Hospital Los Angeles	00179	15	52	648	534	1,182	2.52	2,979	816	149	-	667	1,633
Children's Hospital Los Angeles	00179	15	62	8,757	4,624	11,381	4.65	52,922	15,710	2,869	-	12,841	31,420
Children's Institute, Inc.	00591	15	04	16	-	16	1.95	31	16	4	-	11	31
Children's Institute, Inc.	00591	15	10	331	-	331	2.52	834	417	111	-	306	834
Children's Institute, Inc.	00591	15	34	194	-	194	2.52	489	244	65	-	179	489
Children's Institute, Inc.	00591	15	42	1,461	-	1,461	2.52	3,682	1,841	490	-	1,350	3,682
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	04	710	365	1,075	1.44	1,548	511	71	-	440	1,022
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	10	6,505	20,975	27,480	1.86	51,129	6,052	1,235	-	4,816	12,103
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	42	28,045	72,913	100,958	1.88	187,843	28,090	6,791	-	19,299	52,180
COMMUNITY FAMILY GUIDANCE CENTER	00181	15	62	1,555	5,075	6,630	3.44	22,811	2,675	1,717	-	958	5,350
the Devereux Foundation	00472	10	98	225	-	225	116.10	26,123	13,061	2,385	-	10,676	26,123
the Devereux Foundation	00472	15	58	9,411	-	9,411	1.83	17,184	8,592	1,569	-	7,023	17,184
the Devereux Foundation	00472	15	62	541	-	541	2.63	1,421	710	130	-	581	1,421
Didi Hirsch Psychiatric Service	00183	15	04	1,076	2,089	3,165	1.87	5,920	1,137	153	306	417	2,013
Didi Hirsch Psychiatric Service	00183	15	10	1,069	11,694	12,763	2.46	31,381	1,456	235	334	602	2,627
Didi Hirsch Psychiatric Service	00183	15	34	-	2,952	2,952	2.46	7,254	-	-	-	-	-
Didi Hirsch Psychiatric Service	00183	15	42	9,651	85,539	95,190	2.46	233,896	13,008	2,363	2,686	5,657	23,714
Didi Hirsch Psychiatric Service	00183	15	52	158	627	785	2.46	1,929	199	51	11	127	388
Didi Hirsch Psychiatric Service	00183	15	62	842	7,027	7,869	4.49	35,303	2,033	509	338	898	3,777
Dunoff Center for Child Dev.	00184	15	04	868	365	1,233	1.91	2,360	831	152	-	679	1,662
Dunoff Center for Child Dev.	00184	15	10	377	1,533	1,910	2.46	4,689	453	85	-	378	926
Dunoff Center for Child Dev.	00184	15	42	31,040	70,844	101,884	2.48	252,784	38,504	7,031	-	31,473	77,007
Dunoff Center for Child Dev.	00184	15	52	1,125	3,961	5,086	2.44	12,423	1,374	251	-	1,123	2,748
Dunoff Center for Child Dev.	00184	15	62	6,784	11,700	18,484	4.58	84,568	15,580	2,809	96	12,573	31,038
D'Veal Family and Youth Services	00778	10	92	4	-	4	69.12	276	138	19	-	119	276
D'Veal Family and Youth Services	00778	15	10	31	-	31	2.14	66	33	9	-	24	66
D'Veal Family and Youth Services	00778	15	42	661	-	661	2.14	1,417	709	202	-	506	1,417
Enki Health and Research	00188	10	85	146	-	146	132.00	19,272	9,528	2,114	-	7,522	19,164
Enki Health and Research	00188	15	04	16,897	1,297	18,194	1.18	21,469	9,910	2,106	123	7,586	19,827
Enki Health and Research	00188	15	10	24,501	1,787	26,288	1.95	51,262	23,625	5,250	10	18,615	47,509
Enki Health and Research	00188	15	42	143,298	26,235	169,533	1.95	330,589	138,845	30,064	1,627	107,327	277,863
Enki Health and Research	00188	15	52	9,598	2,778	12,376	1.95	24,133	9,253	1,952	-	7,408	18,611
Enki Health and Research	00188	15	62	18,619	4,103	22,722	3.65	82,935	33,705	7,503	249	26,021	67,578
Foothill Family Service	00724	15	04	206	298	504	1.95	983	201	37	-	164	402
Foothill Family Service	00724	15	10	3,949	2,742	6,691	2.52	16,861	4,976	909	-	4,067	9,951
Foothill Family Service	00724	15	42	22,146	28,765	50,911	2.52	128,296	27,904	5,095	-	22,809	55,808
Foothill Family Service	00724	15	52	967	157	1,124	2.52	2,832	1,218	222	-	996	2,437
Foothill Family Service	00724	15	62	2,509	2,806	5,315	4.66	24,768	5,846	1,067	-	4,778	11,692
The Guidance Center	00191	15	04	1,959	2,618	4,575	1.78	8,159	1,747	541	-	1,208	3,493
The Guidance Center	00191	15	10	3,255	28,682	31,937	2.15	68,555	3,494	1,371	-	2,123	6,987
The Guidance Center	00191	15	34	630	-	630	2.15	1,352	676	270	-	406	1,352
The Guidance Center	00191	15	42	13,458	90,038	103,498	2.15	222,162	14,444	6,078	-	8,386	28,889
The Guidance Center	00191	15	52	5,332	20,320	25,652	2.15	55,064	5,723	1,821	-	3,902	11,446
The Guidance Center	00191	15	62	1,385	7,412	8,797	3.63	31,956	2,516	981	-	1,534	5,031

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ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
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SOURCE: FY 2005-2006 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Hamburger Homes dba Aviva	00174	10	98	144	-	144	104.48	15,045	7,523	355	-	7,167	15,045
Hamburger Homes dba Aviva	00174	15	04	875	-	875	1.61	1,406	703	33	-	670	1,406
Hamburger Homes dba Aviva	00174	15	10	2,005	45	2,050	2.08	4,257	2,099	96	40	1,929	4,163
Hamburger Homes dba Aviva	00174	15	42	13,845	1,450	15,295	2.08	31,759	14,609	642	549	12,948	28,748
Hamburger Homes dba Aviva	00174	15	52	1,755	-	1,755	2.08	3,644	1,822	86	-	1,736	3,644
Hamburger Homes dba Aviva	00174	15	58	3,245	-	3,245	2.08	6,738	3,369	159	-	3,210	6,738
Hamburger Homes dba Aviva	00174	15	62	1,522	-	1,522	3.84	5,844	2,959	133	87	2,664	5,844
Hathaway-Sycamores Child & Family Services	00192	10	98	27	1,354	1,381	105.42	145,582	1,423	478	-	945	2,846
Hathaway-Sycamores Child & Family Services	00192	15	04	1,880	9,177	10,857	1.62	17,801	1,362	415	-	947	2,724
Hathaway-Sycamores Child & Family Services	00192	15	10	3,949	39,338	43,287	2.10	90,688	4,137	1,119	-	3,018	8,273
Hathaway-Sycamores Child & Family Services	00192	15	34	-	368	368	2.10	771	-	-	-	-	-
Hathaway-Sycamores Child & Family Services	00192	15	42	12,300	181,911	194,211	2.10	406,881	12,885	3,720	-	9,165	25,769
Hathaway-Sycamores Child & Family Services	00192	15	52	1,289	49,355	50,644	2.10	106,102	1,350	264	-	1,087	2,701
Hathaway-Sycamores Child & Family Services	00192	15	58	2,063	-	2,063	2.10	4,322	2,161	388	-	1,773	4,322
Hathaway-Sycamores Child & Family Services	00192	15	62	3,199	44,016	47,215	3.87	182,919	6,197	1,877	-	4,319	12,393
The Help Group Child and Family Center	00198	15	04	4,216	275	4,491	1.88	8,443	3,963	797	-	3,166	7,926
The Help Group Child and Family Center	00198	15	10	30,644	57,393	88,037	2.45	215,891	37,539	7,546	-	29,993	75,078
The Help Group Child and Family Center	00198	15	34	145	62	207	2.45	507	178	36	-	142	355
The Help Group Child and Family Center	00198	15	42	222,324	433,422	655,746	2.45	1,606,578	272,347	54,748	-	217,600	544,694
The Help Group Child and Family Center	00198	15	52	201	6,416	6,617	2.45	16,212	246	49	-	197	492
The Help Group Child and Family Center	00198	15	58	12,350	2,871	15,221	2.45	37,291	15,129	3,041	-	12,088	30,258
The Help Group Child and Family Center	00198	15	62	16,371	30,405	46,776	4.54	212,363	37,162	7,470	-	29,692	74,324
Hillsides	00321	15	10	-	362	362	1.81	655	-	-	-	-	-
Hillsides	00321	15	42	-	3,193	3,193	1.81	5,779	-	-	-	-	-
Hillsides	00321	15	52	245	-	245	1.81	443	218	42	-	180	440
Hillsides	00321	15	58	462	-	462	1.81	836	411	79	-	339	829
The Almansor Center	00171	15	04	496	2,669	3,165	1.52	4,826	378	125	-	253	756
The Almansor Center	00171	15	10	203	2,550	2,753	1.97	5,424	200	112	-	88	400
The Almansor Center	00171	15	42	3,668	52,292	55,960	1.97	110,263	3,614	1,142	-	2,471	7,227
The Almansor Center	00171	15	52	2,303	2,098	4,401	1.97	8,672	2,269	843	-	1,426	4,538
The Almansor Center	00171	15	62	990	2,840	3,830	3.64	13,955	1,804	594	-	1,210	3,607
Intercommunity Child Guidance Center	00195	15	04	3,262	5,765	9,027	1.57	14,191	2,564	1,186	-	1,378	5,128
Intercommunity Child Guidance Center	00195	15	10	5,433	12,038	17,471	2.03	35,493	5,519	1,436	-	4,082	11,037
Intercommunity Child Guidance Center	00195	15	34	240	345	585	2.03	1,188	244	49	-	195	488
Intercommunity Child Guidance Center	00195	15	42	41,482	81,749	123,231	2.03	250,352	42,137	13,668	-	28,469	84,273
Intercommunity Child Guidance Center	00195	15	52	10,156	27,023	37,179	2.03	75,531	10,316	9,708	-	608	20,633
Intercommunity Child Guidance Center	00195	15	62	6,947	10,398	17,345	3.77	65,441	13,105	4,728	-	8,377	26,210
Los Angeles Child Guidance Clinic	00199	10	82	163	3	166	134.30	22,294	10,945	2,037	-	8,908	21,891
Los Angeles Child Guidance Clinic	00199	15	04	32,549	6,051	38,600	1.88	72,432	30,539	12,194	-	18,345	61,078
Los Angeles Child Guidance Clinic	00199	15	10	14,544	3,667	18,211	2.42	44,162	17,635	5,111	-	12,524	35,269
Los Angeles Child Guidance Clinic	00199	15	34	550	-	550	2.42	1,334	667	167	-	499	1,334
Los Angeles Child Guidance Clinic	00199	15	42	192,473	27,763	220,236	2.42	534,071	233,373	61,562	-	171,811	466,746
Los Angeles Child Guidance Clinic	00199	15	52	18,256	4,238	22,494	2.42	54,548	22,135	5,515	-	16,620	44,271
Los Angeles Child Guidance Clinic	00199	15	62	19,963	3,142	23,105	4.48	103,610	44,760	14,181	-	30,579	89,520
Pacific Clinics	00203	10	89	1,348	367	1,713	138.85	237,858	98,365	10,617	11,469	66,448	186,898
Pacific Clinics	00203	15	03	41,774	21,857	63,631	1.38	88,093	29,100	3,899	429	24,405	57,833
Pacific Clinics	00203	15	12	45,781	21,583	67,364	1.79	120,522	41,088	5,581	309	34,931	81,908

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ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2005-2006 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Pacific Clinics	00203	15	33	-	60	60	1.78	107	-	-	-	-	-
Pacific Clinics	00203	15	41	588,876	219,765	788,641	1.79	1,410,965	511,206	69,044	5,403	432,128	1,017,781
Pacific Clinics	00203	15	54	35,443	17,190	52,633	1.79	94,166	32,005	4,231	698	26,478	63,411
Pacific Clinics	00203	15	61	40,222	19,800	60,022	3.31	198,579	67,488	8,729	2,222	54,633	133,072
Pasadena Childrens Training Society	00204	15	04	-	2,736	2,736	1.78	4,873	-	-	-	-	-
Pasadena Childrens Training Society	00204	15	10	-	2,877	2,877	2.30	6,622	-	-	-	-	-
Pasadena Childrens Training Society	00204	15	34	-	277	277	2.30	638	-	-	-	-	-
Pasadena Childrens Training Society	00204	15	42	534	25,711	26,245	2.30	60,408	615	-	-	615	1,230
Pasadena Childrens Training Society	00204	15	52	489	27,788	28,277	2.30	65,085	563	-	-	563	1,126
Pasadena Childrens Training Society	00204	15	62	158	5,963	6,121	4.26	26,053	338	-	-	336	672
Penny Lane Centers	00201	15	04	36	34	70	1.55	109	28	28	-	-	56
Penny Lane Centers	00201	15	10	605	4,156	4,761	2.13	10,141	644	601	-	43	1,289
Penny Lane Centers	00201	15	34	575	-	575	2.13	1,225	612	612	-	-	1,225
Penny Lane Centers	00201	15	42	8,754	18,190	26,944	2.13	57,391	9,323	8,417	-	906	18,646
Penny Lane Centers	00201	15	52	-	1,181	1,181	2.13	2,516	-	-	-	-	-
Penny Lane Centers	00201	15	58	1,051	-	1,051	2.13	2,239	1,119	211	-	908	2,239
Penny Lane Centers	00201	15	62	1,285	1,270	2,555	4.31	11,012	2,769	1,816	-	953	5,538
Providence Community Services	00801	15	04	40,829	2,456	43,285	1.59	68,815	32,455	21,418	-	11,037	64,911
Providence Community Services	00801	15	40	16,504	610	17,114	2.09	35,711	17,219	5,384	-	11,835	34,438
Providence Community Services	00801	15	62	2,652	544	3,196	3.86	12,332	5,117	1,196	-	3,921	10,233
Providence Community Services	00801	10	85	664	54	718	161.95	116,278	53,766	17,889	-	35,777	107,533
San Fernando Valley CMHC, Inc.	00208	15	04	2,294	3,517	5,811	1.65	9,559	1,887	1,220	-	667	3,774
San Fernando Valley CMHC, Inc.	00208	15	10	1,885	-	1,885	2.13	4,020	2,010	410	-	1,600	4,020
San Fernando Valley CMHC, Inc.	00208	15	42	51,703	30,748	82,451	2.13	175,820	55,126	33,689	-	21,437	110,252
San Fernando Valley CMHC, Inc.	00208	15	62	1,085	1,042	2,127	3.94	8,380	2,137	1,682	-	455	4,275
San Gabriel Children's Center, Inc	00320	10	85	651	-	651	195.58	127,323	63,861	16,790	-	46,871	127,323
San Gabriel Children's Center, Inc	00320	15	10	755	-	755	2.52	1,903	951	257	-	695	1,903
San Gabriel Children's Center, Inc	00320	15	42	3,547	-	3,547	2.52	8,938	4,469	1,205	-	3,264	8,938
San Gabriel Children's Center, Inc	00320	15	52	18,031	-	18,031	2.52	45,438	22,719	6,126	-	16,593	45,438
San Gabriel Children's Center, Inc	00320	15	62	1,735	80	1,815	4.66	8,458	4,043	1,067	-	2,975	8,085
SHIELDS for Families, Inc.	00558	15	10	-	135	135	1.34	181	-	-	-	-	-
SHIELDS for Families, Inc.	00558	15	42	-	89	89	1.34	119	-	-	-	-	-
South Bay Children's Health Center	00213	10	98	31	74	105	126.68	13,301	1,964	517	-	1,447	3,927
South Bay Children's Health Center	00213	15	04	516	43	559	1.95	1,090	503	95	-	408	1,008
South Bay Children's Health Center	00213	15	10	2,075	2,025	4,100	2.52	10,332	2,615	497	-	2,117	5,229
South Bay Children's Health Center	00213	15	42	10,511	18,921	29,432	2.52	74,169	13,244	4,249	-	8,995	26,488
South Bay Children's Health Center	00213	15	52	-	92	92	2.52	232	-	-	-	-	-
South Bay Children's Health Center	00213	15	62	2,052	3,519	5,571	4.65	25,905	4,771	1,484	-	3,287	9,542
Special Service for Groups	00214	15	03	1,398	1,210	2,608	1.89	4,928	1,243	71	-	1,250	2,564
Special Service for Groups	00214	15	12	1,974	2,053	4,027	2.44	9,826	2,286	1,799	-	609	4,674
Special Service for Groups	00214	15	41	6,980	7,651	14,631	2.44	35,700	8,012	916	-	7,599	16,528
Special Service for Groups	00214	15	54	4,127	3,068	7,195	2.44	17,556	4,737	4,750	-	285	9,772
Special Service for Groups	00214	15	58	3,553	-	3,553	2.44	8,869	4,078	820	-	3,515	8,413
Special Service for Groups	00214	15	61	1,344	214	1,558	4.51	7,027	2,852	1,784	-	1,247	5,882
Saint John's Health Center	00217	15	04	55	680	735	1.95	1,433	54	10	-	44	107
Saint John's Health Center	00217	15	10	115	926	1,041	2.52	2,623	145	26	-	118	290
Saint John's Health Center	00217	15	42	505	4,071	4,576	2.52	11,532	636	116	-	520	1,273

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ATTACHMENT 6

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
BACKUP WORKSHEET TO COST REPORT FORM MH 1912
DATABASE FOR DMH DIRECTLY OPERATED & PRIVATE CONTRACT PROVIDERS
SOURCE: FY 2005-2006 YEAR END COST REPORT

				GROSS AB3632 COST					FFP AND FFP MATCH				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						(5+6)		(7 x 8)					(10+11+12+13)
LEGAL ENTITY NAME	LEGAL ENTITY NO.	MODE	SFC	TOTAL MEDI-CAL UNITS OF SERVICE	TOTAL NON-MEDI-CAL UNITS OF SERVICE	TOTAL UNITS OF SERVICE	COST PER UNIT	GROSS AB3632 PROGRAM COST	FFP (Includes SD/MC and Healthy Family)	AB3632 (SB90) MATCH SD/MC FFP	AB3632(SB90) MATCH TO HEALTHY FAMILY FFP	EPSDT-SGF MATCH TO FFP	NET MEDI-CAL COST
Saint John's Health Center	00217	15	62	841	335	1,176	4.66	5,480	1,960	358	-	1,602	3,919
Starview	00543	15	04	490	-	490	1.46	715	350	66	-	290	708
Starview	00543	15	10	879	155	1,034	1.99	2,058	855	165	-	709	1,730
Starview	00543	15	42	2,893	150	3,043	1.99	6,056	2,815	545	-	2,334	5,694
Starview	00543	15	52	249	85	334	1.99	665	242	47	-	201	490
Starview	00543	15	62	60	-	60	3.48	209	102	20	-	85	207
Stirling Academy, Inc.	00216	15	04	489	6,770	7,259	1.75	12,681	427	121	-	306	854
Stirling Academy, Inc.	00216	15	10	1,715	29,123	30,838	1.75	53,894	1,499	424	-	1,075	2,997
Stirling Academy, Inc.	00216	15	42	5,755	122,310	128,065	1.75	223,830	5,029	1,208	-	3,821	10,058
Stirling Academy, Inc.	00216	15	52	340	3,253	3,593	1.75	6,280	297	255	-	43	594
Stirling Academy, Inc.	00216	15	62	97	1,766	1,863	3.83	7,140	188	107	-	79	372
Harbor View Rehabilitation Center	00206	10	85	109	-	109	99.35	10,829	5,415	1,025	-	4,390	10,829
Harbor View Rehabilitation Center	00208	15	04	245	-	245	1.08	265	132	25	-	107	265
Harbor View Rehabilitation Center	00206	15	10	15	-	15	1.42	21	11	2	-	9	21
Harbor View Rehabilitation Center	00206	15	42	2,540	-	2,540	1.42	3,607	1,803	341	-	1,462	3,607
Harbor View Rehabilitation Center	00208	15	58	180	-	180	1.42	256	128	24	-	104	256
VERDUGO MENTAL HEALTH	00221	15	10	2,080	7,850	9,930	2.34	23,211	2,431	616	-	1,815	4,862
VERDUGO MENTAL HEALTH	00221	15	34	30	410	440	2.34	1,028	35	5	-	30	70
VERDUGO MENTAL HEALTH	00221	15	42	36,061	82,343	118,404	2.34	276,786	42,146	8,789	-	33,357	84,292
VERDUGO MENTAL HEALTH	00221	15	52	11,945	14,749	26,694	2.34	62,397	13,961	2,447	-	11,514	27,921
VERDUGO MENTAL HEALTH	00221	15	62	5,300	5,965	11,265	4.33	48,820	11,464	2,018	-	9,446	22,928
Vista del Mar Child & Family Services	00196	15	04	67,153	28,085	95,238	1.95	185,714	65,474	52,210	-	3,264	130,948
Vista del Mar Child & Family Services	00196	15	10	9,962	12,942	22,904	2.52	57,718	12,552	12,207	-	345	25,104
Vista del Mar Child & Family Services	00196	15	34	360	-	360	2.52	907	454	454	-	-	907
Vista del Mar Child & Family Services	00196	15	42	96,261	92,188	188,449	2.52	474,891	121,289	115,529	-	5,760	242,578
Vista del Mar Child & Family Services	00196	15	52	8,185	1,326	9,511	2.52	23,968	10,313	10,294	-	19	20,626
Vista del Mar Child & Family Services	00196	15	58	162,048	-	162,048	2.52	408,361	204,180	204,180	-	-	408,361
Vista del Mar Child & Family Services	00196	15	62	82,941	21,015	103,956	4.66	484,435	193,253	188,082	-	5,170	386,505
Vista del Mar Child & Family Services	00196	10	85	2,098	35	2,131	195.58	416,781	204,968	191,843	-	13,125	409,936
Vista del Mar Child & Family Services	00196	10	98	2,597	1,515	4,112	126.80	521,402	164,650	146,536	-	18,114	329,300
Subtotal SEP Program - Treatment				*4,598,587*	*4,705,523*	*9,302,110*		*24,382,255*	*6,247,529*	*2,060,978*	*134,026*	*3,941,751*	*12,384,285*
Total AB3632 Program Cost				4,994,087	5,210,692	10,204,779		27,206,721	6,639,798	2,128,883	146,007	4,245,722	13,159,410
DMH Directly Operated Admin. Cost (Attachment 10)		12.1302%						1,132,777	216,027	38,442	4,040	172,083	432,592
Contract Providers (NGAs) Admin. Cost (Attachment 10)		7.5471%						1,348,533	365,461	136,752	8,430	213,360	724,006
Grand Total AB3632 Program Cost				4,994,087	5,210,692	10,204,779		29,688,031	7,223,286	2,304,077	157,477	4,631,165	14,316,008

To Form 2

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ATTACHMENT 7

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB90 PROGRAM 273
CONSOLIDATION OF HDS, HDS II, AND SED: OUT OF STATE MENTAL HEALTH SERVICES
FY 2005-2006 COST SUMMARY

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

The following procedure has been followed to assure all appropriate revenue offsets have been applied. Total eligible cost of $40,255,383 was identified and all applicable revenues have been offset to identify the remaining balance as the eligible SB90 Program 273 reimbursement.

Gross SB90 Program 273 Reimbursable Program Cost (Includes Administration Cost)		$ 40,255,383 → To Form 1, Line 08
State General Fund From Early and Periodic Screening, Diagnosis and Testing (EPSDT) (Attachment 7b)	$ (4,245,722)	
Federal Financial Participation (FFP) (Attachment 7a)	(6,639,798)	
FFP Refund and Adjustment for State Maximum Allowance (SMA) (Attachment 7a)	(136,084)	
FFP share of admin cost *(Attachment 7a)*	(599,808)	
EPSDT share of Admin Cost *(Attachment 7b)*	(385,444)	
FY 2004-2005 adjustment to reflect final FFP Payments (Attachment 7c)	1,649,134	
FY 2004-2005 adjustment to reflect final EPSDT State General Fund Payments Received (Attachment 7c)	743,596	
Third Party Revenues & share of admin cost *(Attachment 7d)*	(1,207)	
Federal Individuals with Disabilities Education Act (IDEA) funds *(Attachment 7f)*	(13,832,574)	
		(23,447,907) → To Form 1, Line 10
Net Reimbursable SB 90 Cost		$ 16,807,476 → To Form 1, Line 11

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COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - FEDERAL FINANCIAL PARTICIPATION (FFP)

A. FY 2005-2006 Federal Financial Participation (FFP) and Share of Administrative Cost

ENTITY NUMBER	ENTITY NAME	MODE	SFC	Overhead Percentage (%)	a SD/MC FFP	b Enhanced Child FFP	c Healthy Family FFP	d (a+b+c) Total
Assessment - Individualized Education Program (IEP)								
00019	LAC - DMH	15	04		371,875	-	20,394	392,269
00019	LAC - DMH	60	60		-	-	-	-
Subtotal LAC-DMH					371,875	-	20,394	392,269
	DMH Directly Operated Admin. Cost			12.1302%	45,109	-	2,474	47,583
Total Assessment FFP and Share of Admin. Cost					416,984	-	22,868	439,852
Treatment - Special Education Program (SEP)								
00019	LAC-DMH	10	85		293	-	-	293
00019	LAC-DMH	15	10		52,104	-	1,225	53,329
00019	LAC-DMH	15	34		3,668	-	-	3,668
00019	LAC-DMH	15	42		1,193,931	-	38,685	1,232,616
00019	LAC-DMH	15	52		13,459	-	-	13,459
00019	LAC-DMH	15	62		100,213	-	1,545	101,758
Subtotal LAC-DMH					1,363,668	-	41,455	1,405,123
Contract Providers (NGAs)					4,634,987	-	207,419	4,842,406
Subtotal LAC-DMH and Contract Providers					5,998,655	-	248,874	6,247,529
	DMH Directly Operated Admin. Cost (Attachment 9)			12.1302%	165,416	-	5,029	170,444
	Contract Providers (NGAs) Admin. Cost (Attachment 9)			7.5471%	349,807	-	15,654	365,461
Total Treatment FFP and Share of Admin. Cost					6,513,878	-	269,557	6,783,434
GRAND TOTAL TREATMENT & ASSESSMENT FFP AND SHARE OF ADMINISTRATIVE COSTS					6,930,863	-	292,425	7,223,286

B. FY 2005-2006 FFP REFUND, ADJUSTMENT FOR SMA AND SHARE OF ADMINISTRATIVE COST

ENTITY NUMBER	ENTITY NAME	MODE	SFC		a SD/MC FFP Refund & Adj. For SMA	b Enhanced Child FFP Refund	c Healthy Family FFP Refund	d (a+b+c) Total
Assessment - Individualized Education Program (IEP)								
00019	LAC-DMH	15	04		31,629	-	-	31,629
	DMH Directly Operated Admin. Cost			12.1302%	3,837	-	-	3,837
Total Assessment FFP and Share of Admin. Cost					35,466	-	-	35,466
Treatment - Special Education Program (SEP)								
00188	Enki Health and Research	10	85		108	-	-	108
00188	Enki Health and Research	15	04		110	-	2	112
00188	Enki Health and Research	15	10		268	-	0	268
00188	Enki Health and Research	15	42		1,542	-	26	1,568
00188	Enki Health and Research	15	52		105	-	-	105
00188	Enki Health and Research	15	62		377	-	4	381
00321	Hillsides	15	52		4	-	-	4
00321	Hillsides	15	58		7	-	-	7
00214	Special Service for Groups	15	03		78	-	-	78
00214	Special Service for Groups	15	12		142	-	-	142
00214	Special Service for Groups	15	41		504	-	-	504
00214	Special Service for Groups	15	54		298	-	-	298
00214	Special Service for Groups	15	58		256	-	-	256
00214	Special Service for Groups	15	61		179	-	-	179
00543	Starview	15	04		8	-	-	8
00543	Starview	15	10		19	-	-	19
00543	Starview	15	42		63	-	-	63
00543	Starview	15	52		5	-	-	5
00543	Starview	15	62		2	-	-	2

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - FEDERAL FINANCIAL PARTICIPATION (FFP)

ENTITY NUMBER	ENTITY NAME	MODE	SFC		a SD/MC FFP Refund & Adj. For SMA	b Enhanced Child FFP Refund	c Healthy Family FFP Refund	d (a+b+c) Total
Treatment - Special Education Program (SEP) (Continuous)								
00019	LAC-DMH	10	65		50	-	-	50
00019	LAC-DMH	15	10		3,382	-	-	3,382
00019	LAC-DMH	15	34		298	-	-	298
00019	LAC-DMH	15	42		78,028	-	-	78,028
00019	LAC-DMH	15	52		858	-	-	858
00019	LAC-DMH	15	62		17,731			17,731
Total Treatment - SEP FFP Refund & Adjustment for State Maximum Allowance (SMA)					104,423	-	32	104,455
DMH Directly Operated Admin. Cost				12.1302%	12,172	-	-	12,172
Contract Providers Admin. Cost				7.5471%	308	-	2	310
Grand Total Treatment - SEP FFP Refund & Adj. For SMA and Share of Admin. Cost					116,903	-	34	116,937

C. SUMMARY:

ASSESSMENT - IEP PROGRAM

FY 2005-2006 FEDERAL FINANCIAL PARTICIPATION	392,269	
FY 2005-2006 FEDERAL FINANCIAL PARTICIPATION REFUND & ADJUSTMENT FOR SMA	31,629	
TOTAL FFP AND FFP REFUND	423,898	→ To HDS-3, Line 05
ADD: SHARE OF ADMIN. COST	51,420	→ To HDS-3, Line 07
TOTAL FFP AND SHARE OF Admin. COSTS	475,318	

TREATMENT - SEP

FY 2005-2006 FEDERAL FINANCIAL PARTICIPATION	6,247,529	
FY 2005-2006 FEDERAL FINANCIAL PARTICIPATION REFUND	104,455	
LESS: FY 2004-2005 SB 90 CLAIM FFP ADJUSTMENT (Attachment 7c)	(1,649,134)	
TOTAL FEDERAL FINANCIAL PARTICIPATION AND FFP REFUND	4,702,850	→ To HDS-3, Line 12
ADD: SHARE OF ADMIN. COST	548,388	→ To HDS-3, Line 13
TOTAL FFP, FFP REFUND AND SHARE OF ADMIN. COSTS	5,251,238	

FFP SHARE OF ADMIN. COST

ASSESSMENT - IEP PROGRAM	51,420
TREATMENT - SEP PROGRAM	548,388
TOTAL	599,808

FFP REFUND & ADJUSTMENT FOR STATE MAXIMUM ALLOWANCE

ASSESSMENT - IEP PROGRAM	31,629
TREATMENT - SEP PROGRAM	104,455
TOTAL	136,084

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TREATMENT (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (12.1302%)	CONTRACTOR ADMIN COSTS (7.5471%)	TOTAL EPSDT-SGF AND ADMIN COST
Assessment - Individualized Education Program (IEP)							
00019	LAC-DMH	15	04	303,970	36,873	-	340,843
SUBTOTAL - ASSESSMENT - EPSDT-SGF				303,970	36,873	-	340,843
Treatment - Special Education Program (SEP)							
00019	LAC-DMH	10	86	240	29	-	269
00019	LAC-DMH	15	10	42,590	5,166	-	47,756
00019	LAC-DMH	15	34	2,998	364	-	3,362
00019	LAC-DMH	15	42	975,919	118,381	-	1,094,300
00019	LAC-DMH	15	52	11,001	1,334	-	12,336
00019	LAC-DMH	15	62	81,914	9,936	-	91,851
00180	Amanecer Community Counseling Service	15	04	759	-	57	816
00180	Amanecer Community Counseling Service	15	10	706	-	53	759
00180	Amanecer Community Counseling Service	15	34	-	-	-	-
00180	Amanecer Community Counseling Service	15	42	1,617	-	122	1,739
00180	Amanecer Community Counseling Service	15	52	190	-	14	205
00180	Amanecer Community Counseling Service	15	62	459	-	35	493
00173	ASSOC LEAGUE OF MEXICAN AMERICANS, INC	15	04	44	-	3	48
00173	ASSOC LEAGUE OF MEXICAN AMERICANS, INC	15	10	527	-	40	566
00173	ASSOC LEAGUE OF MEXICAN AMERICANS, INC	15	42	1,682	-	127	1,809
00173	ASSOC LEAGUE OF MEXICAN AMERICANS, INC	15	62	611	-	46	657
00178	Cedars-Sinai Medical Center	15	04	4,420	-	334	4,754
00178	Cedars-Sinai Medical Center	15	10	4,149	-	313	4,462
00178	Cedars-Sinai Medical Center	15	34	469	-	35	504
00178	Cedars-Sinai Medical Center	15	42	30,625	-	2,311	32,936
00178	Cedars-Sinai Medical Center	15	52	1,244	-	94	1,338
00178	Cedars-Sinai Medical Center	15	62	8,566	-	646	9,212
00210	Child & Family Center	15	03	13,262	-	1,001	14,263
00210	Child & Family Center	15	12	22,037	-	1,663	23,700
00210	Child & Family Center	15	33	-	-	-	-
00210	Child & Family Center	15	41	98,552	-	7,438	105,990
00210	Child & Family Center	15	54	10,387	-	784	11,171
00210	Child & Family Center	15	61	18,739	-	1,414	20,153
00207	Child & Family Guidance Center	15	04	13,189	-	995	14,185
00207	Child & Family Guidance Center	15	10	36,647	-	2,766	39,412
00207	Child & Family Guidance Center	15	34	2,345	-	177	2,522
00207	Child & Family Guidance Center	15	42	479,090	-	36,157	515,248
00207	Child & Family Guidance Center	15	52	14,764	-	1,114	15,878
00207	Child & Family Guidance Center	15	62	99,451	-	7,506	106,956
00668	Children's Bureau	15	04	14	-	1	15
00668	Children's Bureau	15	10	145	-	11	156
00668	Children's Bureau	15	42	1,107	-	84	1,191
00668	Children's Bureau	15	62	153	-	12	165
00179	Children's Hospital Los Angeles	15	04	2,300	-	174	2,474
00179	Children's Hospital Los Angeles	15	10	1,899	-	143	2,043
00179	Children's Hospital Los Angeles	15	34	1,359	-	103	1,462
00179	Children's Hospital Los Angeles	15	42	13,620	-	1,028	14,648
00179	Children's Hospital Los Angeles	15	52	667	-	50	718
00179	Children's Hospital Los Angeles	15	62	12,841	-	969	13,811
00591	Children's Institute, Inc.	15	04	11	-	1	12
00591	Children's Institute, Inc.	15	10	306	-	23	329
00591	Children's Institute, Inc.	15	34	179	-	14	193
00591	Children's Institute, Inc.	15	42	1,350	-	102	1,452
00181	COMMUNITY FAMILY GUIDANCE CENTER	15	04	440	-	33	474
00181	COMMUNITY FAMILY GUIDANCE CENTER	15	10	4,816	-	363	5,180
00181	COMMUNITY FAMILY GUIDANCE CENTER	15	42	19,299	-	1,457	20,755
00181	COMMUNITY FAMILY GUIDANCE CENTER	15	62	958	-	72	1,031
00472	the Devereux Foundation	10	98	10,676	-	806	11,482
00472	the Devereux Foundation	15	58	7,023	-	530	7,553
00472	the Devereux Foundation	15	62	581	-	44	624
00183	Didi Hirsch Psychiatric Service	15	04	417	-	31	448
00183	Didi Hirsch Psychiatric Service	15	10	602	-	45	647
00183	Didi Hirsch Psychiatric Service	15	34	-	-	-	-
00183	Didi Hirsch Psychiatric Service	15	42	5,657	-	427	6,084
00183	Didi Hirsch Psychiatric Service	15	52	127	-	10	136
00183	Didi Hirsch Psychiatric Service	15	62	898	-	68	966
00184	Dunoff Center for Child Dev.	15	04	679	-	51	730
00184	Dunoff Center for Child Dev.	15	10	378	-	29	407

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TREATMENT (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (12.1302%)	CONTRACTOR ADMIN COSTS (7.5471%)	TOTAL EPSDT-SGF AND ADMIN COST
00184	Dunoff Center for Child Dev.	15	42	31,473	-	2,375	33,848
00184	Dunoff Center for Child Dev.	15	52	1,123	-	85	1,208
00184	Dunoff Center for Child Dev.	15	62	12,573	-	949	13,522
00778	D'Veal Family and Youth Services	10	92	119	-	9	128
00778	D'Veal Family and Youth Services	15	10	24	-	2	26
00778	D'Veal Family and Youth Services	15	42	506	-	38	545
00188	Enki Health and Research	10	85	7,522	-	568	8,090
00188	Enki Health and Research	15	04	7,686	-	580	8,266
00188	Enki Health and Research	15	10	18,615	-	1,405	20,020
00188	Enki Health and Research	15	42	107,327	-	8,100	115,427
00188	Enki Health and Research	15	52	7,406	-	559	7,965
00188	Enki Health and Research	15	62	26,021	-	1,964	27,985
00724	Foothill Family Service	15	04	164	-	12	177
00724	Foothill Family Service	15	10	4,067	-	307	4,374
00724	Foothill Family Service	15	42	22,809	-	1,721	24,530
00724	Foothill Family Service	15	52	996	-	75	1,071
00724	Foothill Family Service	15	62	4,778	-	361	5,139
00191	The Guidance Center	15	04	1,206	-	91	1,297
00191	The Guidance Center	15	10	2,123	-	160	2,283
00191	The Guidance Center	15	34	406	-	31	436
00191	The Guidance Center	15	42	8,366	-	631	8,998
00191	The Guidance Center	15	52	3,902	-	294	4,196
00191	The Guidance Center	15	62	1,534	-	116	1,650
00174	Hamburger Homes dba Aviva	10	98	7,167	-	541	7,708
00174	Hamburger Homes dba Aviva	15	04	670	-	51	721
00174	Hamburger Homes dba Aviva	15	10	1,929	-	146	2,074
00174	Hamburger Homes dba Aviva	15	42	12,948	-	977	13,926
00174	Hamburger Homes dba Aviva	15	52	1,736	-	131	1,867
00174	Hamburger Homes dba Aviva	15	58	3,210	-	242	3,452
00174	Hamburger Homes dba Aviva	15	62	2,664	-	201	2,865
00192	Hathaway-Sycamores Child & Family Services	10	98	945	-	71	1,016
00192	Hathaway-Sycamores Child & Family Services	15	04	947	-	71	1,018
00192	Hathaway-Sycamores Child & Family Services	15	10	3,018	-	228	3,246
00192	Hathaway-Sycamores Child & Family Services	15	34	-	-	-	-
00192	Hathaway-Sycamores Child & Family Services	15	42	9,165	-	692	9,856
00192	Hathaway-Sycamores Child & Family Services	15	52	1,087	-	82	1,169
00192	Hathaway-Sycamores Child & Family Services	15	58	1,773	-	134	1,907
00192	Hathaway-Sycamores Child & Family Services	15	62	4,319	-	326	4,645
00198	The Help Group Child and Family Center	15	04	3,166	-	239	3,405
00198	The Help Group Child and Family Center	15	10	29,993	-	2,264	32,257
00198	The Help Group Child and Family Center	15	34	142	-	11	153
00198	The Help Group Child and Family Center	15	42	217,600	-	16,423	234,023
00198	The Help Group Child and Family Center	15	52	197	-	15	212
00198	The Help Group Child and Family Center	15	58	12,088	-	912	13,000
00198	The Help Group Child and Family Center	15	62	29,692	-	2,241	31,933
00321	Hillsides	15	10	-	-	-	-
00321	Hillsides	15	42	-	-	-	-
00321	Hillsides	15	52	180	-	14	193
00321	Hillsides	15	58	339	-	26	365
00171	The Almansor Center	15	04	253	-	19	272
00171	The Almansor Center	15	10	88	-	7	95
00171	The Almansor Center	15	42	2,471	-	187	2,658
00171	The Almansor Center	15	52	1,426	-	108	1,533
00171	The Almansor Center	15	62	1,210	-	91	1,301
00195	Intercommunity Child Guidance Center	15	04	1,378	-	104	1,482
00195	Intercommunity Child Guidance Center	15	10	4,082	-	308	4,391
00195	Intercommunity Child Guidance Center	15	34	195	-	15	209
00195	Intercommunity Child Guidance Center	15	42	28,469	-	2,149	30,617
00195	Intercommunity Child Guidance Center	15	52	608	-	46	654
00195	Intercommunity Child Guidance Center	15	62	8,377	-	632	9,010
00199	Los Angeles Child Guidance Clinic	10	82	8,908	-	672	9,581
00199	Los Angeles Child Guidance Clinic	15	04	18,345	-	1,385	19,729
00199	Los Angeles Child Guidance Clinic	15	10	12,524	-	945	13,469
00199	Los Angeles Child Guidance Clinic	15	34	499	-	38	537
00199	Los Angeles Child Guidance Clinic	15	42	171,811	-	12,967	184,778
00199	Los Angeles Child Guidance Clinic	15	52	16,620	-	1,254	17,875
00199	Los Angeles Child Guidance Clinic	15	62	30,579	-	2,308	32,887
00203	Pacific Clinics	10	89	66,448	-	5,015	71,462
00203	Pacific Clinics	15	03	24,405	-	1,842	26,247

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TREATMENT (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (12.1302%)	CONTRACTOR ADMIN COSTS (7.5471%)	TOTAL EPSDT-SGF AND ADMIN COST
00203	Pacific Clinics	15	12	34,931	-	2,636	37,567
00203	Pacific Clinics	15	33	-	-	-	-
00203	Pacific Clinics	15	41	432,128	-	32,613	464,741
00203	Pacific Clinics	15	54	26,478	-	1,998	28,476
00203	Pacific Clinics	15	61	54,633	-	4,123	58,756
00204	Pasadena Childrens Training Society	15	04	-	-	-	-
00204	Pasadena Childrens Training Society	15	10	-	-	-	-
00204	Pasadena Childrens Training Society	15	34	-	-	-	-
00204	Pasadena Childrens Training Society	15	42	615	-	46	661
00204	Pasadena Childrens Training Society	15	52	563	-	42	605
00204	Pasadena Childrens Training Society	15	62	336	-	25	361
00201	Penny Lane Centers	15	04	-	-	-	-
00201	Penny Lane Centers	15	10	43	-	3	46
00201	Penny Lane Centers	15	34	-	-	-	-
00201	Penny Lane Centers	15	42	908	-	68	974
00201	Penny Lane Centers	15	52	-	-	-	-
00201	Penny Lane Centers	15	58	908	-	69	977
00201	Penny Lane Centers	15	62	953	-	72	1,025
00801	Providence Community Services	15	04	11,037	-	833	11,870
00801	Providence Community Services	15	40	11,835	-	893	12,728
00801	Providence Community Services	15	62	3,921	-	296	4,218
00801	Providence Community Services	10	85	35,777	-	2,700	38,478
00208	San Fernando Valley CMHC, Inc.	15	04	667	-	50	717
00208	San Fernando Valley CMHC, Inc.	15	10	1,600	-	121	1,720
00208	San Fernando Valley CMHC, Inc.	15	42	21,437	-	1,618	23,055
00208	San Fernando Valley CMHC, Inc.	15	62	455	-	34	490
00320	San Gabriel Children's Center, Inc	10	85	46,871	-	3,537	50,409
00320	San Gabriel Children's Center, Inc	15	10	695	-	52	747
00320	San Gabriel Children's Center, Inc	15	42	3,264	-	246	3,511
00320	San Gabriel Children's Center, Inc	15	52	16,593	-	1,252	17,845
00320	San Gabriel Children's Center, Inc	15	62	2,975	-	225	3,200
00558	SHIELDS for Families, Inc.	15	10	-	-	-	-
00558	SHIELDS for Families, Inc.	15	42	-	-	-	-
00213	South Bay Children's Health Center	10	98	1,447	-	109	1,556
00213	South Bay Children's Health Center	15	04	408	-	31	439
00213	South Bay Children's Health Center	15	10	2,117	-	160	2,277
00213	South Bay Children's Health Center	15	42	8,995	-	679	9,673
00213	South Bay Children's Health Center	15	52	-	-	-	-
00213	South Bay Children's Health Center	15	62	3,287	-	248	3,535
00214	Special Service for Groups	15	03	1,250	-	94	1,345
00214	Special Service for Groups	15	12	609	-	46	655
00214	Special Service for Groups	15	41	7,599	-	574	8,173
00214	Special Service for Groups	15	54	285	-	22	306
00214	Special Service for Groups	15	58	3,515	-	265	3,780
00214	Special Service for Groups	15	61	1,247	-	94	1,341
00217	Saint John's Health Center	15	04	44	-	3	47
00217	Saint John's Health Center	15	10	118	-	9	127
00217	Saint John's Health Center	15	42	520	-	39	559
00217	Saint John's Health Center	15	62	1,602	-	121	1,723
00543	Starview	15	04	290	-	22	312
00543	Starview	15	10	709	-	54	763
00543	Starview	15	42	2,334	-	176	2,510
00543	Starview	15	52	201	-	15	216
00543	Starview	15	62	85	-	6	91
00216	Stirling Academy, Inc.	15	04	306	-	23	329
00216	Stirling Academy, Inc.	15	10	1,075	-	81	1,156
00216	Stirling Academy, Inc.	15	42	3,821	-	288	4,110
00216	Stirling Academy, Inc.	15	52	43	-	3	46
00216	Stirling Academy, Inc.	15	62	79	-	6	85
00206	Harbor View Rehabilitation Center	10	85	4,390	-	331	4,721
00206	Harbor View Rehabilitation Center	15	04	107	-	8	115
00206	Harbor View Rehabilitation Center	15	10	9	-	1	10
00206	Harbor View Rehabilitation Center	15	42	1,462	-	110	1,572
00206	Harbor View Rehabilitation Center	15	58	104	-	8	112
00221	VERDUGO MENTAL HEALTH	15	10	1,815	-	137	1,952
00221	VERDUGO MENTAL HEALTH	15	34	30	-	2	32
00221	VERDUGO MENTAL HEALTH	15	42	33,357	-	2,517	35,874
00221	VERDUGO MENTAL HEALTH	15	52	11,514	-	869	12,383
00221	VERDUGO MENTAL HEALTH	15	62	9,446	-	713	10,159

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - EARLY AND PERIODIC SCREENING, DIAGNOSIS AND TREATMENT (EPSDT)

LEGAL ENTITY NO.	LEGAL ENTITY NAME	MODE	SFC	EPSDT-SGF MATCH TO FFP	DMH ADMIN COST (12.1302%)	CONTRACTOR ADMIN COSTS (7.5471%)	TOTAL EPSDT-SGF AND ADMIN COST
00196	Vista del Mar Child & Family Services	15	04	3,264	-	246	3,510
00196	Vista del Mar Child & Family Services	15	10	345	-	26	371
00196	Vista del Mar Child & Family Services	15	34	-	-	-	-
00196	Vista del Mar Child & Family Services	15	42	5,760	-	435	6,195
00196	Vista del Mar Child & Family Services	15	52	19	-	1	20
00196	Vista del Mar Child & Family Services	15	58	-	-	-	-
00196	Vista del Mar Child & Family Services	15	62	5,170	-	390	5,561
00196	Vista del Mar Child & Family Services	10	86	13,125	-	991	14,116
00196	Vista del Mar Child & Family Services	10	98	18,114	-	1,367	19,481
SUBTOTAL - TREATMENT - EPSDT-SGF				3,941,751	135,211	213,360	4,290,322
TOTAL - EPSDT-SGF				4,245,722	172,084	213,360	4,631,166
LESS: FY 2004-2005 SB 90 EPSDT SGF REVENUE ADJUSTMENT (Attachment 7c)							(743,596)
GRAND TOTAL EPSDT-SGF AND SHARE OF ADMIN COST							3,887,570

SUMMARY:

ASSESSMENT - IEP PROGRAM

EPSDT-SGF MATCH TO FFP	303,970	
ADMIN. COST	36,873	
TOTAL EPSDT-SGF AND SHARE OF ADMIN. COST	340,843	→ To HDS-3, Line 07

TREATMENT - SEP

FY 2005-2006 EPSDT-SGF MATCH TO FFP	3,941,751	
FY 2004-2005 SB90 EPSDT-SGF ADJUSTMENT	(743,596)	
SUBTOTAL	3,198,155	
ADD: SHARE OF ADMIN. COST	348,571	
TOTAL EPSDT-SGF AND SHARE OF ADMIN. COST	3,546,726	→ To HDS-3, Line 13

EPSDT-SGF SHARE OF ADMIN. COST

ASSESSMENT	36,873
TREATMENT	348,571
TOTAL	385,444

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB 90 CLAIM REVENUE ADJUSTMENTS - PRIOR YEAR
FY 2005-2006

(1) FY 2004-2005 SB 90 Claim State General Fund (SGF) Revenue Adjustment

		REVENUE OFFSET
FY 2004-2005 Final Medi-Cal Explanation of Benefits (EOB)		$ 4,760,508
FY 2004-2005 Estimate		5,504,104
Adjustment of FY 2004-2005 Estimate To Actual	***(To Attachment 7b)***	**$ (743,596)** [a]

(2) FY 2004-2005 SB 90 Claim Federal Financial Participation (FFP) Adjustment

		REVENUE OFFSET FFP
FY 2004-2005 Final Medi-Cal Explanation of Benefits (EOB)		$ 6,272,056
FY 2004-2005 Estimate		7,921,190
Adjustment of FY 2004-2005 Estimate To Actual	***(To Attachment 7a)***	**$ (1,649,134)** [a]

[a] Amounts will be an increase to FY 2005-2006 SB 90 claim.

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET - THIRD PARTY REVENUES

LEGAL ENTITY NUMBER	LEGAL ENTITY NAME	MODE	SFC		NON-MEDI-CAL 3RD PARTY REVENUES
00213	South Bay Children's Health Center	15	42		1,122
SUBTOTAL					1,122
	Contract Providers (NGAs) Admin. Cost (Attachment 9)			7.5471%	85
TOTAL THIRD PARTY REVENUES AND SHARE OF ADMIN. COST					1,207 → To HDS-3, Line 13

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET -
CASE MANAGEMENT FOR OUT OF STATE PLACEMENT (SB 90 CHAPTER 654)

LEGAL ENTITY NUMBER	LEGAL ENTITY NAME	MODE	SFC	CASE MANAGEMENT	DMH DIRECTLY OPERATED ADMIN. COST	TOTAL
Assessment - Individualized Education Program (IEP)					12.1302%	
00019	LAC-DMH	15	04	$ 568,041	$ 68,905	$636,946
	TOTAL			$ 568,041	$ 68,905	$636,946

→ To HDS-3, Line 07

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 SB90 CLAIMS - CHAPTER 1747 - SERVICES TO HANDICAPPED STUDENTS
OFFSETTING REVENUES WORKSHEET -
FEDERAL INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) FUNDS

	Amount
FY 2005-06 FEDERAL IDEA FUNDS APPROVED	$ 13,832,574

FY 2005-06 FEDERAL IDEA CLAIMED SERVICES TO LOS ANGELES COUNTY OFFICE OF EDUCATION (LACOE):

LAC-DMH	$ 3,550,066
Contract Providers (Includes In-State and Out-Of-State)	11,299,797
TOTAL	$ 14,849,863

FY 2005-06 FEDERAL IDEA FUNDS RECEIVED	$ 13,832,574

FEDERAL IDEA FUNDS - ALLOCATION TO NON MED-CAL SERVICES

	Net FY 2005-06 Expenditures*	FY 2005-06 Allocated IDEA FUNDS
LACDMH	$ 5,072,229	$ 5,072,229
CONTRACT PROVIDERS	8,270,953	5,513,598
OUT-OF-STATE - SED PUPILS (SB 90 CHAPTER 654)	3,246,747	3,246,747
TOTAL	$ 16,589,929	$ 13,832,574

Notes:
* Expenditures were based on eligible Non Medi-Cal mental health services from FY 2005-2006 Year End Cost Report.

1) Federal IDEA Funds For In-State Services To Handicapped Students:

	ASSESSMENT	TREATMENT	TOTAL
LACDMH	$ 1,449,671	$ 3,622,558	$ 5,072,229
CONTRACT PROVIDERS	-	5,513,598	5,513,598
TOTAL	$ 1,449,671	$ 9,136,156	$ 10,585,827

To HDS-3, Line 07 and FAM-27, Line 33

To HDS-3, Line 13

Attachment 8

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB90 - PROGRAM 273 CONSOLIDATION OF HDS, HDS II, AND SED: OUT OF STATE MENTAL HEALTH SERVICES
FISCAL YEAR 2005-06

Schedule of Indirect Cost Rate

	Direct Costs	Indirect Cost Rate	Total Indirect Cost	Total Direct and Indirect Cost
C. Referral and Mental Health Assessments	$2,824,466	12.1302% (a)	$342,613	$3,167,079
F. Designation of Lead Case Manager	131,688	12.1302% (a)	15,974	147,662
H. Psychotherapy/Other Mental Treatment Services				
- DMH Directly Operated Program	6,514,020	12.1302% (a)	790,164	7,304,184
- Contract Providers	17,868,235	7.5471% (b)	1,348,533	19,216,768
- Out-of-State Mental Health Services	9,951,264	4.7072% (c)	468,426	10,419,690
Subtotal	34,333,519		2,607,123	36,940,642
Total	$37,289,673	7.9532%	$2,965,710	$40,255,383
	↓	↓	↓	↓
	To Form 1, Line 05	To Form 1, Line 06	To Form 1, Line 07	To Form 1, Line 08

* Indirect Cost Rate is based on FY 2005-06 Year-End Cost Report
(a) DMH Directly Operated Program - 12.1302%
(b) In-State MH Contract Providers - 7.5471%
(c) Out-of State Contract Providers - 4.7072%

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

November 9, 2005

TO: Jeremy D. Cortez
Director of Finance
Department of Mental Health

FROM: Connie Yee, Chief
Accounting Division

SUBJECT: Fiscal Year 2005-06 Indirect Cost Proposal

As requested, we reviewed Mental Health's Fiscal Year 2005-06 Indirect Cost Proposal (ICP) submitted October 12, 2005. Based on our review, the rates shown in your workpapers are approved.

If you have any questions, please contact Rachelle Anema at (213) 974-0335.

CY:RV
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COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(1) DMH Directly Operated Programs			(2) Life Support		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	360,264		360,264	5,512		5,512
GENERAL ADMINISTRATION OPERATIONS	5,983,614		5,983,614	-		-
FISCAL SERVICES	1,705,897		1,705,897	18,038		18,038
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,589,622		3,589,622	8,204		8,204
CONTRACTS ADMINISTRATION	-		-	13,661		13,661
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		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	12,342,749	164,656,194	176,998,943	90,645	-	90,645
SRVC & SUPP / OTHER CHAR./FIX ASSETS						
CCAP	1,953,582		1,953,582	29,891		29,891
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/PROGRAM	372,578		372,578	3,793		3,793
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		-	-		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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(1,927,411)		(1,927,411)	(39,590)		(39,590)
CARRY FORWARD - DMH - WORKSHEET 3-B	(7,287,432)		(7,287,432)	(725,203)		(725,203)
SUB-TOTAL SS & OTHERS	5,056,709	33,012,183	38,068,892	(676,213)	3,024,446	2,448,233
TOTAL EXPENDITURES						
CCAP	1,953,582	-	1,953,582	29,891	-	29,891
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/PROGRAM	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-GENERAL	-	184,428,012	184,428,012	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	13,240,365	13,240,365	-	-	-
LIFE SUPPORT	-	-	-	-	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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(1,927,411)	-	(1,927,411)	(39,590)	-	(39,590)
CARRY FORWARD - DMH - WORKSHEET 3-B	(7,287,432)	-	(7,287,432)	(725,203)	-	(725,203)
TOTAL EXPENDITURES	17,399,458	197,668,377	215,067,835	(485,567)	3,024,446	2,538,879
		DMH OH	7.8140%		DMH OH	-17.0431%
		CCAP	0.9883%		CCAP	0.9883%
ADMINISTRATION OVERHEAD RATE	17,399,458 /	197,668,377 =	8.8023%	(485,567) /	3,024,446 =	-16.0547%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(3a) In-State MH Contract Providers			(3b) Consulation, Out of State, & Other Contractors		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	905,237		905,237	16,177		16,177
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,286,409		4,286,409	72,596		72,596
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	9,019,649		9,019,649	161,181		161,181
CONTRACTS ADMINISTRATION	4,397,122		4,397,122	56,815		56,815
MANAGEMENT INFORMATION SYSTEMS	2,526,231		2,526,231	-		-
OMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL			-			-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL			-			-
LIFE SUPPORT			-			-
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			-			-
SUB-TOTAL S&EB	21,134,647	-	21,134,647	306,769	-	306,769
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	4,908,766		4,908,766	87,720		87,720
EXECUTIVE OFFICE	111,206		111,206	1,997		1,997
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	279,492		279,492	4,949		4,949
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	936,178		936,178	16,730		16,730
CONTRACTS ADMINISTRATION	147,404		147,404	1,672		1,672
MANAGEMENT INFORMATION SYSTEMS	11,435,381		11,435,381	-		-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL			-			-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL			-			-
LIFE SUPPORT			-			-
DHS			-			-
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(4,587,493)		(4,587,493)	(81,979)		(81,979)
CARRY FORWARD - DMH - WORKSHEET 3-B	(2,340,100)		(2,340,100)	(318,083)		(318,083)
SUB-TOTAL SS & OTHERS	10,890,836	496,681,573	507,572,409	(287,004)	8,875,704	8,588,699
TOTAL EXPENDITURES						
CCAP	4,908,766	-	4,908,766	87,720	-	87,720
EXECUTIVE OFFICE	1,016,443	-	1,016,443	18,164	-	18,164
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,565,901	-	4,565,901	77,544	-	77,544
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	9,955,826	-	9,955,826	177,911	-	177,911
CONTRACTS ADMINISTRATION	4,544,526	-	4,544,526	58,488	-	58,488
MANAGEMENT INFORMATION SYSTEMS	13,961,612	-	13,961,612	-	-	-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	-	-	-	-	-
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(4,587,493)	-	(4,587,493)	(81,979)	-	(81,979)
CARRY FORWARD - DMH - WORKSHEET 3-B	(2,340,100)	-	(2,340,100)	(318,083)	-	(318,083)
TOTAL EXPENDITURES	32,025,483	496,681,573	528,707,056	19,765	8,875,704	8,895,468

			DMH OH	5.4696%			DMH OH	-0.7656%
			CCAP	0.9883%			CCAP	0.9883%
ADMINISTRATION OVERHEAD RATE	32,025,483	/ 496,681,573	=	6.4579%	19,765	/ 8,875,704	=	0.2227%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(4) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	39,650		39,650	15,570		15,570
GENERAL ADMINISTRATION OPERATIONS	-		-	239,345		239,345
FISCAL SERVICES	187,748		187,748	50,950		50,950
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	369,408		369,408	331,788		331,788
CONTRACTS ADMINISTRATION	40,995		40,995	-		-
MANAGEMENT INFORMATION SYSTEMS	78,171		78,171	8,193		8,193
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		5,502,949	5,502,949
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	715,972	-	715,972	643,826	5,502,949	6,146,775
SERVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	215,008		215,008	84,431		84,431
EXECUTIVE OFFICE	4,871		4,871	1,913		1,913
GENERAL ADMINISTRATION OPERATIONS	-		-	330,309		330,309
FISCAL SERVICES	12,242		12,242	3,289		3,289
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	40,424		40,424	14,670		14,670
CONTRACTS ADMINISTRATION	654		654	-		-
MANAGEMENT INFORMATION SYSTEMS	391,314		391,314	20,889		20,889
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		87,020,284	87,020,284		-	-
PUBLIC GUARDIAN		-	-		3,040,004	3,040,004
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(256,259)		(256,259)	(103,920)		(103,920)
CARRY FORWARD - DMH - WORKSHEET 3-B	(4,250)		(4,250)	(166,954)		(166,954)
SUB-TOTAL SS & OTHERS	404,004	87,020,284	87,424,288	184,627	3,040,004	3,224,630
TOTAL EXPENDITURES						
CCAP	215,008	-	215,008	84,431	-	84,431
EXECUTIVE OFFICE	44,521	-	44,521	17,483	-	17,483
GENERAL ADMINISTRATION OPERATIONS	-	-	-	569,653	-	569,653
FISCAL SERVICES	199,990	-	199,990	54,239	-	54,239
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	409,832	-	409,832	346,458	-	346,458
CONTRACTS ADMINISTRATION	41,649	-	41,649	-	-	-
MANAGEMENT INFORMATION SYSTEMS	469,485	-	469,485	27,082	-	27,082
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	87,020,284	87,020,284	-	-	-
PUBLIC GUARDIAN	-	-	-	-	8,542,952	8,542,952
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(256,259)	-	(256,259)	(103,920)	-	(103,920)
CARRY FORWARD - DMH - WORKSHEET 3-B	(4,250)	-	(4,250)	(166,954)	-	(166,954)
TOTAL EXPENDITURES	1,119,977	87,020,284	88,140,261	826,453	8,542,952	9,371,405
		DMH OH	1.0400%		DMH OH	8.7092%
		CCAP	0.2471%		CCAP	0.9883%
ADMINISTRATION OVERHEAD RATE	1,119,977 /	87,020,284 =	1.2870%	826,453 /	8,542,952 =	9.6975%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	10,484		10,484	59,840		59,840
GENERAL ADMINISTRATION OPERATIONS	199,454		199,454	-		-
FISCAL SERVICES	34,306		34,306	209,917		209,917
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	21,084		21,084	555,646		555,646
CONTRACTS ADMINISTRATION	-		-	147,805		147,805
MANAGEMENT INFORMATION SYSTEMS	-		-	333,382		333,382
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	265,308	5,520,842	5,786,150	1,306,370	-	1,306,370
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	56,850		56,850	323,405		323,405
EXECUTIVE OFFICE	1,288		1,288	7,327		7,327
GENERAL ADMINISTRATION OPERATIONS	275,257		275,257	-		-
FISCAL SERVICES	2,215		2,215	1,044,079		1,044,079
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	7,328		7,328	60,804		60,804
CONTRACTS ADMINISTRATION	-		-	5,161		5,161
MANAGEMENT INFORMATION SYSTEMS	-		-	1,316,490		1,316,490
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(55,292)		(55,292)	(308,775)		(308,775)
CARRY FORWARD - DMH - WORKSHEET 3-B	(327,429)		(327,429)	5,388,422		5,388,422
SUB-TOTAL SS & OTHERS	(39,784)	231,345	191,561	7,836,932	84,538,984	92,375,916
TOTAL EXPENDITURES						
CCAP	56,850	-	56,850	323,405	-	323,405
EXECUTIVE OFFICE	11,772	-	11,772	66,966	-	66,966
GENERAL ADMINISTRATION OPERATIONS	474,711	-	474,711	-	-	-
FISCAL SERVICES	36,521	-	36,521	1,253,996	-	1,253,996
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	28,392	-	28,392	616,450	-	616,450
CONTRACTS ADMINISTRATION	-	-	-	152,966	-	152,966
MANAGEMENT INFORMATION SYSTEMS	-	-	-	1,649,852	-	1,649,852
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(55,292)	-	(55,292)	(308,775)	-	(308,775)
CARRY FORWARD - DMH - WORKSHEET 3-B	(327,429)	-	(327,429)	5,388,422	-	5,388,422
TOTAL EXPENDITURES	225,524	5,752,186	5,977,711	9,143,302	84,538,984	93,682,286
		DMH OH	2.9324%		DMH OH	10.4329%
		CCAP	0.9883%		CCAP	0.3826%
ADMINISTRATION OVERHEAD RATE	225,524 /	5,752,186 =	3.9207%	9,143,302 /	84,538,984 =	10.8155%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

Worksheet 2

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

	(8) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	88,323		88,323	19,677		19,677
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	289,020		289,020	84,389		84,389
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	131,448		131,448	173,074		173,074
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	65,101		65,101
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
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		-	-		-	-
SUB-TOTAL S&EB	508,791	336,215	845,006	322,242	-	322,242
SRVC & SUPP / OTHER CHAR /FIX ASSETS						
CCAP	478,942		478,942	106,701		106,701
EXECUTIVE OFFICE	10,850		10,850	2,417		2,417
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	18,857		18,857	4,157		4,157
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	60,776		60,776	19,848		19,848
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	219,605		219,605
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT		-	-		-	-
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		-	-		-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(271,297)		(271,297)	(169,261)		(169,261)
CARRY FORWARD - DMH - WORKSHEET 3-B	(53,640)		(53,640)	(183,457)		(183,457)
SUB-TOTAL S& & OTHERS	244,288	48,124,310	48,368,599	10	43,185,230	43,185,240
TOTAL EXPENDITURES						
CCAP	478,942	-	478,942	106,701	-	106,701
EXECUTIVE OFFICE	99,173	-	99,173	22,094	-	22,094
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	307,877	-	307,877	88,546	-	88,546
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	192,224	-	192,224	192,922	-	192,922
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	284,706	-	284,706
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT	-	-	-	-	-	-
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	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	(271,297)	-	(271,297)	(169,261)	-	(169,261)
CARRY FORWARD - DMH - WORKSHEET 3-B	(53,640)	-	(53,640)	(183,457)	-	(183,457)
TOTAL EXPENDITURES	753,079	48,460,526	49,213,605	322,251	43,185,230	43,507,481
		DMH OH	0.6557%		DMH OH	0.4991%
		CCAP	0.9883%		CCAP	0.2471%
ADMINISTRATION OVERHEAD RATE	753,079 /	48,460,526 =	1.5540%	322,251 /	43,185,230 =	0.7462%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
INDIRECT COST RATE PROPOSAL - PLAN YEAR 2005-2006

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(10) Grand Total		
	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS			
CCAP	-	-	-
EXECUTIVE OFFICE	1,620,534	-	1,620,534
GENERAL ADMINISTRATION OPERATIONS	6,422,413	-	6,422,413
FISCAL SERVICES	8,919,271	-	8,919,271
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	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-GENERAL	-	156,199,470	156,199,470
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	8,456,724	8,456,724
LIFE SUPPORT	-	-	-
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	-	336,215	336,215
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	37,637,319	178,016,200	213,653,519
S/W/O & SUPP / OTHER CHAR /FIX ASSETS			
CCAP	8,245,297	-	8,245,297
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/PROGRAM	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-GENERAL	-	28,228,542	28,228,542
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	4,783,541	4,783,541
LIFE SUPPORT	-	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
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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(7,801,277)	-	(7,801,277)
CARRY FORWARD - DMH - WORKSHEET 3-B	(8,018,126)	-	(8,018,126)
SUB-TOTAL S/S & OTHERS	23,714,405	807,734,062	831,448,468
TOTAL EXPENDITURES			
CCAP	8,245,297	-	8,245,297
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/PROGRAM	15,894,193	-	15,894,193
CONTRACTS ADMINISTRATION	4,811,789	-	4,811,789
MANAGEMENT INFORMATION SYSTEMS	20,826,077	-	20,826,077
OMH 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	-	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	-	5,752,188	5,752,188
FEE FOR SERVICE	-	84,538,984	84,538,984
STATE HOSPITAL	-	43,185,230	43,185,230
SD/MC 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
CARRY FORWARD - CCAP - WORKSHEET 3-A	(7,801,277)	-	(7,801,277)
CARRY FORWARD - DMH - WORKSHEET 3-B	(8,018,126)	-	(8,018,126)
TOTAL EXPENDITURES	61,351,724	983,750,282	1,045,101,987

ADMINISTRATION OVERHEAD RATE

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(1) DMH Directly Operated Programs			(2) Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	584,804		584,804	5,822		5,822
GENERAL ADMINISTRATION OPERATIONS	6,614,351		6,614,351	-		-
FISCAL SERVICES	1,730,998		1,730,998	12,632		12,632
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,261,634		4,261,634	5,898		5,898
CONTRACTS ADMINISTRATION	-		-	10,487		10,487
MANAGEMENT INFORMATION SYSTEMS	1,139,699		1,139,699	65,634		65,634
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		179,468,942	179,468,942		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		11,670,927	11,670,927		-	-
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		-	-		-	-
SUB-TOTAL S&EB	14,331,686	191,139,869	205,471,457	100,472	-	100,472
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	1,965,429		1,965,429	19,566		19,566
EXECUTIVE OFFICE	41,028		41,028	408		408
GENERAL ADMINISTRATION OPERATIONS	7,723,691		7,723,691	-		-
FISCAL SERVICES	37,209		37,209	355		355
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	631,395		631,395	1,820		1,820
CONTRACTS ADMINISTRATION	-		-	302		302
MANAGEMENT INFORMATION SYSTEMS	2,976,955		2,976,955	144,504		144,504
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		30,801,822	30,801,822		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		6,474,631	6,474,631		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		2,273,903	2,273,903
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		-	-		-	-
SUB-TOTAL S& & OTHERS	13,375,707	37,276,453	50,652,159	166,954	2,273,903	2,440,857
TOTAL EXPENDITURES						
CCAP	1,965,429	-	1,965,429	19,566	-	19,566
EXECUTIVE OFFICE	625,832	-	625,832	6,230	-	6,230
GENERAL ADMINISTRATION OPERATIONS	14,338,043	-	14,338,043	-	-	-
FISCAL SERVICES	1,768,107	-	1,768,107	12,987	-	12,987
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,893,230	-	4,893,230	7,718	-	7,718
CONTRACTS ADMINISTRATION	-	-	-	10,788	-	10,788
MANAGEMENT INFORMATION SYSTEMS	4,116,654	-	4,116,654	210,137	-	210,137
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	210,270,764	210,270,764	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	18,145,558	18,145,558	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,273,903	2,273,903
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	-	-	-	-	-	-
TOTAL EXPENDITURES	27,707,296	228,416,322	256,123,618	267,426	2,273,903	2,541,329
		DMH OH	11.2697%		DMH OH	10.9002%
		CCAP	0.8605%		CCAP	0.8605%
ADMIN. OVERHEAD RATE FOR FY 2005-06	27,707,296 /	228,416,322 =	12.1302%	267,426 /	2,273,903 =	11.7607%
ADMIN. OVERHEAD RATE FOR FY 2004-05	27,687,107 /	207,889,822 =	13.3182%	263,739 /	2,163,828 =	12.1885%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	3 (a) In-State MH Contract Providers			3 (b) Consulation, Out-of-State, & Other Contractors		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	1,498,706		1,498,706	35,775		35,775
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	4,435,856		4,435,856	102,257		102,257
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,922,006		10,922,006	260,715		260,715
CONTRACTS ADMINISTRATION	5,677,928		5,677,928	93,316		93,316
MANAGEMENT INFORMATION SYSTEMS	4,208,629		4,208,629	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	26,743,124	-	26,743,124	492,063	-	492,063
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	5,036,898		5,036,898	120,234		120,234
EXECUTIVE OFFICE	105,144		105,144	2,510		2,510
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	95,357		95,357	2,274		2,274
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	1,618,107		1,618,107	38,625		38,625
CONTRACTS ADMINISTRATION	115,559		115,559	2,036		2,036
MANAGEMENT INFORMATION SYSTEMS	10,464,644		10,464,644	-		-
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		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		585,373,395	585,373,395			-
OTHER CONTRACT PROVIDERS		-	-		13,973,221	13,973,221
SUB-TOTAL SS & OTHERS	17,435,709	585,373,395	602,809,103	165,678	13,973,221	14,138,899
TOTAL EXPENDITURES						
CCAP	5,036,898	-	5,036,898	120,234	-	120,234
EXECUTIVE OFFICE	1,603,850	-	1,603,850	38,285	-	38,285
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,531,213	-	4,531,213	104,531	-	104,531
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	12,540,113	-	12,540,113	299,340	-	299,340
CONTRACTS ADMINISTRATION	5,793,486	-	5,793,486	95,352	-	95,352
MANAGEMENT INFORMATION SYSTEMS	14,673,273	-	14,673,273	-	-	-
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	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	13,973,221	13,973,221
TOTAL EXPENDITURES	44,178,833	585,373,395	629,552,227	657,742	13,973,221	14,630,962
		DMH OH	6.6867%		DMH OH	3.8467%
		CCAP	0.8605%		CCAP	0.8605%
ADMIN. OVERHEAD RATE FOR FY 2005-06	44,178,833 /	585,373,395 =	7.5471%	657,742 /	13,973,221 =	4.7072%
ADMIN. OVERHEAD RATE FOR FY 2004-05	46,683,556 /	542,387,888 =	8.6442%	502,225 /	9,936,489 =	5.0543%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(4) DHS			(5) Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	69,852		69,852	29,008		29,008
GENERAL ADMINISTRATION OPERATIONS	-		-	396,322		396,322
FISCAL SERVICES	206,154		206,154	62,940		62,940
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	471,896		471,896	369,225		369,225
CONTRACTS ADMINISTRATION	56,216		56,216	-		-
MANAGEMENT INFORMATION SYSTEMS	129,454		129,454	17,242		17,242
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		8,568,980	8,568,980
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	933,173	-	933,173	874,737	8,568,980	7,443,717
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	234,088		234,088	97,490		97,490
EXECUTIVE OFFICE	4,887		4,887	2,035		2,035
GENERAL ADMINISTRATION OPERATIONS	-		-	462,792		462,792
FISCAL SERVICES	4,432		4,432	1,767		1,767
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	41,680		41,680	47,264		47,264
CONTRACTS ADMINISTRATION	355		355	-		-
MANAGEMENT INFORMATION SYSTEMS	340,720		340,720	37,961		37,961
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		108,819,867	108,819,867		-	-
PUBLIC GUARDIAN		-	-		4,761,012	4,761,012
TAR/OFFICE OF MANAGED CARE		-	-		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	626,161	108,819,867	109,446,028	649,309	4,761,012	5,410,322
TOTAL EXPENDITURES						
CCAP	234,088	-	234,088	97,490	-	97,490
EXECUTIVE OFFICE	74,538	-	74,538	31,043	-	31,043
GENERAL ADMINISTRATION OPERATIONS	-	-	-	859,115	-	859,115
FISCAL SERVICES	210,586	-	210,586	64,707	-	64,707
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	513,376	-	513,376	416,489	-	416,489
CONTRACTS ADMINISTRATION	56,573	-	56,573	-	-	-
MANAGEMENT INFORMATION SYSTEMS	470,174	-	470,174	55,202	-	55,202
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	108,819,867	108,819,867	-	-	-
PUBLIC GUARDIAN	-	-	-	-	11,329,992	11,329,992
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	1,559,334	108,819,867	110,379,201	1,524,046	11,329,992	12,854,039

			DMH OH	1.2178%		DMH OH	12.5910%
			CCAP	0.2151%		CCAP	0.8605%
ADMIN OVERHEAD RATE FOR FY 2005-06	1,559,334	/ 108,819,867 =		1.4329%	1,524,046	/ 11,329,992 =	13.4514%
ADMIN OVERHEAD RATE FOR FY 2004-05	1,684,559	/ 97,631,772 =		1.7254%	1,208,068	/ 9,222,332 =	13.0994%
	ok	ok	ok		ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(6) TAR / Office of Managed Care			(7) Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	12,996		12,996	83,122		83,122
GENERAL ADMINISTRATION OPERATIONS	184,894		184,894	-		-
FISCAL SERVICES	28,198		28,198	188,788		188,788
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,033		19,033	582,918		582,918
CONTRACTS ADMINISTRATION	-		-	149,728		149,728
MANAGEMENT INFORMATION SYSTEMS	-		-	647,294		647,294
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		4,824,674	4,824,674		-	-
FEE FOR SERVICE		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	244,921	4,824,674	5,069,595	1,631,849	-	1,631,849
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	43,676		43,676	279,358		279,358
EXECUTIVE OFFICE	912		912	5,832		5,832
GENERAL ADMINISTRATION OPERATIONS	215,570		215,570	-		-
FISCAL SERVICES	792		792	211,080		211,080
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,141		4,141	49,740		49,740
CONTRACTS ADMINISTRATION	-		-	4,308		4,308
MANAGEMENT INFORMATION SYSTEMS	-		-	1,491,808		1,491,808
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL		-	-		-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		-	-		-	-
LIFE SUPPORT/SUPPLEMENTARY RATES		-	-		-	-
DHS		-	-		-	-
PUBLIC GUARDIAN		-	-		-	-
TAR/OFFICE OF MANAGED CARE		251,271	251,271		-	-
FEE FOR SERVICE		-	-		80,031,518	80,031,518
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		-	-		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	265,191	251,271	516,462	2,041,925	80,031,518	82,073,443
TOTAL EXPENDITURES						
CCAP	43,676	-	43,676	279,358	-	279,358
EXECUTIVE OFFICE	13,907	-	13,907	88,953	-	88,953
GENERAL ADMINISTRATION OPERATIONS	400,364	-	400,364	-	-	-
FISCAL SERVICES	28,990	-	28,990	399,868	-	399,868
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	23,174	-	23,174	812,659	-	812,659
CONTRACTS ADMINISTRATION	-	-	-	154,032	-	154,032
MANAGEMENT INFORMATION SYSTEMS	-	-	-	2,138,902	-	2,138,902
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	5,075,945	5,075,945	-	-	-
FEE FOR SERVICE	-	-	-	-	80,031,518	80,031,518
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	510,111	5,075,945	5,586,056	3,673,773	80,031,518	83,705,292
		DMH OH	9.1691%		DMH OH	4.2413%
		CCAP	0.8605%		CCAP	0.3491%
ADMIN OVERHEAD RATE FOR FY 2005-06	510,111 /	5,075,945 =	10 0496%	3,673,773 /	80,031,518 =	4 5904%
ADMIN. OVERHEAD RATE FOR FY 2004-05	581,204 /	5,000,905 =	11 6220%	3,927,988 /	82,704,859 =	4.7494%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(8) SD/MC UNREIMBURSABLE COSTS			(9) STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	-		-	-		-
EXECUTIVE OFFICE	111,623		111,623	21,844		21,844
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	242,197		242,197	47,396		47,396
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	113,087		113,087	138,068		138,068
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	140,327		140,327
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		-	-		-	-
STATE HOSPITAL		-	-		-	-
SD/MC UNREIMBURSABLE COSTS		805,011	805,011		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL S&EB	466,907	805,011	1,071,917	347,635	-	347,635
SRVC & SUPP / OTHER CHAR / FIXED ASSETS						
CCAP	375,145		375,145	73,413		73,413
EXECUTIVE OFFICE	7,831		7,831	1,532		1,532
GENERAL ADMINISTRATION OPERATIONS	-		-	-		-
FISCAL SERVICES	8,800		8,800	1,331		1,331
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	34,890		34,890	12,939		12,939
CONTRACTS ADMINISTRATION	-		-	-		-
MANAGEMENT INFORMATION SYSTEMS	-		-	308,954		308,954
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		-	-		34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS		42,993,292	42,993,292		-	-
IN-STATE MH CONTRACT PROVIDERS		-	-		-	-
OTHER CONTRACT PROVIDERS		-	-		-	-
SUB-TOTAL SS & OTHERS	424,667	42,993,292	43,417,959	398,169	34,127,285	34,525,454
TOTAL EXPENDITURES						
CCAP	375,145	-	375,145	73,413	-	73,413
EXECUTIVE OFFICE	119,454	-	119,454	23,378	-	23,378
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	248,997	-	248,997	48,727	-	48,727
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	147,977	-	147,977	151,007	-	151,007
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	449,281	-	449,281
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	-	-	-	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	43,598,303	43,598,303	-	-	-
IN-STATE MH CONTRACT PROVIDERS			-			-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	891,573	43,598,303	44,489,876	745,804	34,127,285	34,873,089
		DMH OH	1.1845%		DMH OH	1.9702%
		CCAP	0.8605%		CCAP	0.2151%
ADMIN OVERHEAD RATE FOR FY 2005-06	891,573 /	43,598,303 =	2.0450%	745,804 /	34,127,286 =	2.1854%
ADMIN. OVERHEAD RATE FOR FY 2004-05	926,907 /	38,080,255 =	2.4341%	768,264 /	34,493,035 =	2.2273%
	ok	ok	ok	ok	ok	ok

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2005-2006 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

	(10) Grand Total		
	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS			
CCAP	-	-	-
EXECUTIVE OFFICE	2,463,350	-	2,463,350
GENERAL ADMINISTRATION OPERATIONS	7,196,368	-	7,196,368
FISCAL SERVICES	7,057,318	-	7,057,318
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	17,124,481	-	17,124,481
CONTRACTS ADMINISTRATION	5,987,674	-	5,987,674
MANAGEMENT INFORMATION SYSTEMS	8,348,276	-	8,348,276
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	179,468,942	179,468,942
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	11,670,927	11,670,927
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-
DHS	-	-	-
PUBLIC GUARDIAN	-	5,568,980	5,568,980
TAR/OFFICE OF MANAGED CARE	-	4,824,674	4,824,674
FEE FOR SERVICE	-	-	-
STATE HOSPITAL	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	805,011	805,011
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
SUB-TOTAL S&EB	46,166,468	203,138,533	249,305,001
SRVC & SUPP / OTHER CHAR / FIXED ASSETS			
CCAP	8,245,297	-	8,245,297
EXECUTIVE OFFICE	172,119	-	172,119
GENERAL ADMINISTRATION OPERATIONS	8,402,154	-	8,402,154
FISCAL SERVICES	361,395	-	361,395
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	2,480,602	-	2,480,602
CONTRACTS ADMINISTRATION	122,557	-	122,557
MANAGEMENT INFORMATION SYSTEMS	15,765,345	-	15,765,345
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	30,801,822	30,801,822
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	6,474,631	6,474,631
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,273,903	2,273,903
DHS	-	108,819,867	108,819,867
PUBLIC GUARDIAN	-	4,761,012	4,761,012
TAR/OFFICE OF MANAGED CARE	-	251,271	251,271
FEE FOR SERVICE	-	80,031,618	80,031,618
STATE HOSPITAL	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	42,993,292	42,993,292
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395
OTHER CONTRACT PROVIDERS	-	13,973,221	13,973,221
SUB-TOTAL SS & OTHERS	35,549,469	909,881,217	945,430,686
TOTAL EXPENDITURES			
CCAP	8,245,297	-	8,245,297
EXECUTIVE OFFICE	2,635,469	-	2,635,469
GENERAL ADMINISTRATION OPERATIONS	15,597,522	-	15,597,522
FISCAL SERVICES	7,418,713	-	7,418,713
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,605,082	-	19,605,082
CONTRACTS ADMINISTRATION	6,110,231	-	6,110,231
MANAGEMENT INFORMATION SYSTEMS	22,113,623	-	22,113,623
DMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL	-	210,270,764	210,270,764
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	18,145,558	18,145,558
LIFE SUPPORT/SUPPLEMENTARY RATES	-	2,273,903	2,273,903
DHS	-	108,819,867	108,819,867
PUBLIC GUARDIAN	-	11,329,992	11,329,992
TAR/OFFICE OF MANAGED CARE	-	5,075,945	5,075,945
FEE FOR SERVICE	-	80,031,618	80,031,618
STATE HOSPITAL	-	34,127,285	34,127,285
SD/MC UNREIMBURSABLE COSTS	-	43,598,303	43,598,303
IN-STATE MH CONTRACT PROVIDERS	-	585,373,395	585,373,395
OTHER CONTRACT PROVIDERS	-	13,973,221	13,973,221
TOTAL EXPENDITURES	81,715,937	1,113,019,750	1,194,735,687

ADMIN. OVERHEAD RATE FOR FY 2005-06
ADMIN. OVERHEAD RATE FOR FY 2004-05

ok ok ok

County of Los Angeles

EMERGENCY CONTACT

Employee Number: **531910**	Proc. Center:	
First Name: **Armineh**	M.I.	Last Name: **Aghajanian**

Please complete the following information about someone who can be contacted in an emergency involving you. Indicate whether you are adding a new contact, changing information about an existing contact, or removing a contact from the records.

NEW: ☐	CHANGE: ☐	REMOVE: ☐
Contact Name: **first name last name**		
Relationship:		
Address (*street/P.O. Box/Apt.*):		
City:	State:	Zip:
Home Phone: ( ) -	Work Phone: ( ) -	

NEW: ☐	CHANGE: ☐	REMOVE: ☐
Contact Name: **first name last name**		
Relationship:		
Address (*street/P.O. Box/Apt.*):		
City:	State:	Zip:
Home Phone: ( ) -	Work Phone: ( ) -	

Employee Signature _____ Date _____

Entered by:	Date:

Exhibit B

RECEIVED
November 25, 2014
Commission on
State Mandates

LATE FILING

JOHN CHIANG
California State Controller

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, 13-4282-I-06
Statutes of 1984, Chapter 1747; Statutes of 1985, Chapter 1274
Fiscal Years 2003-2004, 2004-05, and 2005-2006
Los Angeles County, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-entitled IRC.

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/sk

14705

RESPONSE BY THE STATE CONTROLLER'S OFFICE TO THE INCORRECT REDUCTION CLAIM (IRC) BY LOS ANGELES COUNTY

Handicapped and Disabled Students Program

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SCO Audit Start Letter dated August 12, 2008	Tab 14
Email authorization to move excess revenues dated April 13, 2010	Tab 15
Los Angeles County's Management Representation Letter dated June 16, 2010	Tab 16
Email correspondence with county staff on October 6, 2008	Tab 17

Memo from Paul McIver, District Chief, Youth and Family Program Administration, dated May 11, 2009 ..... Tab 18

Email correspondence with county staff on April 22, 2009 ..... Tab 19

Note: References to Exhibits related to county's IRC filed August 2, 2013 as follows:

- Exhibit A – PDF page 23
- Exhibit B – PDF page 489
- Exhibit C – PDF page 542
- Exhibit D – PDF page 565

Tab 1

OFFICE OF THE STATE CONTROLLER
300 Capitol Mall, Suite 1850
Sacramento, CA 94250
Telephone No.: (916) 445-6854

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

INCORRECT REDUCTION CLAIM ON: Handicapped and Disabled Students Program Chapter 1747, Statutes of 1984 Chapter 1274, Statutes of 1985 LOS ANGELES COUNTY, Claimant	No.: CSM 13-4282-I-06 AFFIDAVIT OF BUREAU CHIEF

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

1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.

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.

3) I am a California Certified Public Accountant.

4) I reviewed the work performed by the SCO auditor.

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.

6) The records include claims for reimbursement, along with any attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.

7) A review of the claims for fiscal year (FY) 2003-04, FY 2004-05, and FY 2005-06 was completed on June 30, 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: November 17, 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) 2003-04, FY 2004-05, FY 2005-06

Handicapped and Disabled Students Program
Chapter 1747, Statutes of 1984; Chapter 1274, Statutes of 1985

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Los Angeles County filed on August 2, 2013. The SCO audited the county's claims for costs of the legislatively mandated Handicapped and Disabled Students (HDS) Program for the period of July 1, 2003, through June 30, 2006. The SCO issued its final report on June 30, 2010 (**Exhibit C**).

The county submitted reimbursement claims totaling $26,924,935—$4,293,621 for fiscal year (FY) 2003-04 (**Tab 3**), $10,143,346 ($10,144,346 less $1,000 late claim penalty) for FY 2004-05 (**Tab 4**), $12,487,968 for FY 2005-06 (**Tab 5**). Subsequently, the SCO audited the claims and determined that $8,542,409 is allowable and $18,382,526 is unallowable. The costs are unallowable because the county claimed ineligible, unsupported, and duplicate services; overstated indirect costs by applying indirect cost rates toward ineligible direct costs; and overstated offsetting revenues by using inaccurate Medi-Cal units, applying incorrect funding percentages for Early and Periodic, Screening, Diagnosis and Treatment (EPSDT) for FY 2005-06, including unsupported revenues, and applying revenue to ineligible direct and indirect costs.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
July 1, 2003, through June 30, 2004			
Assessment/case management costs	$ 5,929,138	$ 5,787,859	$ (141,279)
Administrative costs	805,396	353,303	(452,093)
Offsetting revenues:			
Short-Doyle/Medi-Cal funds	(1,270,666)	(1,514,027)	(243,361)
State categorical funds (EPSDT)	—	(1,139,639)	(1,139,639)
State categorical funds (IDEA)	(3,546,463)	(3,546,463)	—
Other	—	(400,621)	(400,621)
State general/realignment funds	—	—	—
40% board and care	—	—	—
Net assessment/case management costs	1,917,405	(459,588)	(2,376,993)
Treatment costs	22,783,049	16,106,240	(6,676,809)
Administrative costs	1,865,725	697,215	(1,168,510)
Offsetting revenues:			
Short-Doyle/Medi-Cal funds	(6,494,214)	(4,380,033)	2,114,181
State categorical funds (EPSDT)	—	(3,296,940)	(3,296,940)
State categorical funds (IDEA)	—	(9,621,191)	(9,621,191)
Other	(15,778,344)	—	15,778,344
Net treatment costs	2,376,216	(494,709)	(2,870,925)
Subtotal	4,293,621	(954,297)	(5,247,918)
Adjustment to eliminate negative balance	—	954,297	954,297
Less late claim penalty	—	—	—
Total program costs	$ 4,293,621	—	$ (4,293,621)
Less amount paid by the State [1]		—	
Allowable costs claimed in excess of (less than) amount paid		$ —	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
July 1, 2004, through June 30, 2005			
Assessment/case management costs	$ 19,680,965	$ 17,224,873	$ (2,456,092)
Administrative costs	553,202	105,740	(477,462)
Offsetting revenues:			
Short-Doyle/Medi-Cal funds	(192,927)	(459,581)	(266,654)
State categorical funds (EPSDT)	—	(393,026)	(393,026)
State categorical funds (IDEA)	(1,099,786)	(1,099,786)	—
Other	(14,230,658)	(523,883)	13,706,775
State general/realignment funds	—	(5,929,000)	(5,929,000)
40% board and care	—	(5,951,419)	(5,951,419)
Net assessment/case management costs	4,710,796	2,973,918	(1,736,878)
Treatment costs	28,544,988	19,964,556	(8,580,432)
Administrative costs	2,746,638	1,176,638	(1,570,000)
Offsetting revenues:			
Short-Doyle/Medi-Cal funds	(6,569,210)	(4,466,386)	2,102,824
State categorical funds (EPSDT)	—	(3,819,581)	(3,819,581)
State categorical funds (IDEA)	—	(12,732,788)	(12,732,788)
Other	(19,288,866)	—	19,288,866
Net treatment costs	5,433,550	122,439	(5,311,111)
Subtotal	10,144,346	3,096,357	(7,047,989)
Adjustment to eliminate negative balance	—	—	—
Less late claim penalty	(1,000)	(1,000)	—
Total program costs	$ 10,143,346	3,095,357	$ (7,047,989)
Less amount paid by the State [1]		(8,061,754)	
Allowable costs claimed in excess of (less than) amount paid		$ (4,966,397)	
July 1, 2005, through June 30, 2006			
Assessment/case management costs	$ 21,153,500	$ 17,453,855	$ (3,699,645)
Administrative costs	685,226	79,844	(605,382)
Offsetting revenues:			
Short-Doyle/Medi-Cal funds	(423,898)	(546,639)	(122,741)
State categorical funds (EPSDT)	—	(469,235)	(469,235)
State categorical funds (IDEA)	—	(1,449,671)	(1,449,671)
Other	(17,512,485)	(568,041)	16,944,444
State general/realignment funds	—	(5,929,000)	(5,929,000)
40% board and care	—	(6,041,974)	(6,041,974)
Net assessment/case management costs	3,902,343	2,529,139	(1,373,204)
Treatment costs	24,382,255	18,513,247	(5,869,008)
Administrative costs	2,138,697	1,007,135	(1,131,562)
Offsetting revenues:			
Short-Doyle/Medi-Cal funds	(4,702,850)	(4,017,603)	685,247
State categorical funds (EPSDT)	—	(3,448,710)	(3,448,710)
State categorical funds (IDEA)	—	(9,136,156)	(9,135,156)
Other	(13,232,477)	—	13,232,477
Net treatment costs	8,585,216	2,917,913	(5,667,712)
Subtotal	12,487,968	5,447,052	(7,040,916)
Adjustment to eliminate negative balance	—	—	—
Less late claim penalty	—	—	—
Total program costs	$ 12,487,968	5,447,052	$ (7,040,916)
Less amount paid by the State [1]		(12,487,968)	
Allowable costs claimed in excess of (less than) amount paid		$ (7,040,916)	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
Summary: July 1, 2003, through June 30, 2006			
Assessment/case management costs	$ 46,763,603	$ 40,466,587	$ (6,297,016)
Administrative costs	2,043,824	538,887	(1,504,937)
Offsetting revenues:			
Short-Doyle/Medi-Cal funds	(1,887,491)	(2,520,247)	(632,756)
State categorical funds (EPSDT)	—	(2,001,900)	(2,001,900)
State categorical funds (IDEA)	(4,646,249)	(6,095,920)	(1,449,671)
Other	(31,743,143)	(1,492,545)	30,250,598
State general/realignment funds	—	(11,858,000)	(11,858,000)
40% board and care	—	(11,993,393)	(11,993,393)
Net assessment/case management costs	10,530,544	5,043,469	(5,487,075)
Treatment costs	75,710,292	54,584,043	(21,126,249)
Administrative costs	6,751,060	2,880,988	(3,870,072)
Offsetting revenues:			
Short-Doyle/Medi-Cal funds	(17,766,274)	(12,864,022)	4,902,252
State categorical funds (EPSDT)	—	(10,565,231)	(10,565,231)
State categorical funds (IDEA)	—	(31,490,135)	(31,490,135)
Other	(48,299,687)	—	48,299,687
Net treatment costs	16,395,391	2,545,643	(13,849,748)
Subtotal	26,925,935	7,589,112	(19,336,823)
Adjustment to eliminate negative balance	—	954,297	954,297
Less late claim penalty	(1,000)	(1,000)	—
Total program costs	$ 26,924,935	8,542,409	$(18,382,526)
Less amount paid by the State [1]		(20,549,722)	
Allowable costs claimed in excess of (less than) amount paid		$(12,007,313)	

[1] Payment information as of July 25, 2014.

The county contends that the SCO incorrectly reduced the county's claims by erroneously conducting the audit as if the county used the actual increased cost method instead of the cost report method, in that it is not required to identify actual costs. The county also asserts 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 is contesting only the mental health related service costs, excluding audit adjustments for residential placements. The county contests $18,180,918 for the audit period—$5,247,918 for FY 2003-04, $6,396,075 for FY 2004-05 and $6,536,836 for FY 2004-05.

I. SCO REBUTTAL TO STATEMENT OF DISPUTE – CLARIFICATION OF REIMBURSABLE ACTIVITIES, CLAIM CRITERIA, AND DOCUMENTATION REQUIREMENTS

Parameters and Guidelines

On April 26, 1990, the Commission on State Mandates (Commission) determined that Chapter 1747, Statutes of 1984 and Chapter 1274, Statutes of 1984 imposed a state mandate reimbursable under Government Code section 17561 (**Tab 6**). The Commission adopted the program's parameters and guidelines on August 22, 1991, amended it on August 29, 1996 (**Tab 7**), and corrected it on January 26, 2006 (**Tab 9**). These parameters and guidelines apply to fiscal years including June 30, 2004.

Chapter 493, Statutes of 2004, directed the Commission to reconsider the 1990 statement of decision and the parameters and guidelines for this program. On May 26, 2005, the Commission adopted the statement of decision for the reconsidered state mandate program (**Tab 8**). The Commission adopted the reconsidered program's parameters and guidelines on October 26, 2006 (**Tab 10**), corrected it on July 21, 2006 (**Tab 11**), and amended it on October 26, 2006 (**Tab 12**). On July 21, 2006, the Commission corrected the parameters and guidelines to include the Cost Report Method as a means for identifying costs for the mandate. These parameters and guidelines apply to fiscal years beginning July 1, 2004.

Beginning in FY 2006-07, the program becomes part of the consolidated parameters and guidelines that is made up of the HDS, HDS II, and Seriously Emotionally Disturbed Pupils: Out-of-State Mental Health Services (SEDP) Programs.

Following are excerpts from the HDS Program's parameters and guidelines that are applicable to the county-filed claim for FY 2003-04 **(Tab 9)**.

Section I, Summary of Mandate, provides a summary of the mandate. It states:

I. **SUMMARY OF MANDATE**

Chapter 1747 of the Statutes of 1984 added Chapter 26, commencing with section 7570, to Division 7 of Title 1 of the Government code (Gov. Code).

Chapter 1274 of the Statutes of 1985 amended sections 7572, 7572.5, 7575, 7576, 7579, 7582, and 7587 of, amended and repealed 7583 of, added section 7586.5 and 7586.7 to, and repealed 7574 of, the Gov. Code, and amended section 5651 of the Welfare and Institutions Code.

To the extent that Gov. Code section 7572 and section 60040, Title 2, Code of California Regulations, require county participation in the mental health assessment for "individuals with exceptional needs," such legislation and regulations impose a new program or higher level of service upon a county. Furthermore, any related county participation on the expanded "Individualized Education Program" (IEP) team and case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed," pursuant to subdivisions (a), (b), and (c) of Gov. Code section 7572.5 and their implementing regulations, impose a new program or higher level of service upon a county.

The aforementioned mandatory county participation in the IEP process is not subject to the Short-Doyle Act, and accordingly, such costs related thereto are costs mandated by the state and are fully reimbursable within the meaning of section 6, article XIIIB of the California Constitution.

The provisions of Welfare and Institutions Code section 5651, subdivision (g), result in a higher level of service within the county Short-Doyle program because the mental health services, pursuant to Gov. Code sections 7571 and 7576 and their implementing regulations, must be included in the county Short-Doyle annual plan. Such services include psychotherapy and other mental health services provided to "individuals with exceptional needs," including those designated as "seriously emotionally disturbed," and required in such individual's IEP.

Such mental health services are subject to the current cost sharing formula of the Short-Doyle Act, through which the state provides ninety (90) percent of the total costs of the Short-Doyle program, and the county is required to provide the remaining ten (10) percent of the funds. Accordingly, only ten (10) percent of such program costs are reimbursable within the meaning of section 6, article XIIIB of the California Constitution as costs mandated by the state, because the Short-Doyle Act currently provides counties ninety (90) percent of the costs of furnishing those mental health services set forth in Gov. Code section 7571 and 7576 and their implementing regulations, and described in the county's Short-Doyle annual plan pursuant to Welfare and Institutions Code section 5651, subdivision (g).

Section IV, Period of Reimbursement, identified the period of reimbursement for activities. It states:

IV. PERIOD OF REIMBURSEMENT

Section 17557 of the Gov. Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that year. The test claim for this mandate was filed on August 17, 1987, all costs incurred on or after July 1, 1986, through and including June 30, 2004, are reimbursable.

Costs incurred beginning July 1, 2004, shall be claimed under the parameters and guidelines for the Commission's decision on reconsideration, *Handicapped and Disabled Students* (04-RI-4282-10).

Actual costs for one fiscal year should be included in each claim, and estimated costs for the subsequent year may be included on the same claim, if applicable, pursuant to Government Code section 17561.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Gov. Code section 17564.

Section V, Reimbursable Costs, identifies the reimbursable activities. It states:

V. REIMBURSABLE COSTS

A. One Hundred (100) percent of any costs related to IEP Participation, Assessment, and Case Management:

1. The scope of the mandate is one hundred (100) percent reimbursement, except that for individuals billed to Medi-Cal only, the Federal Financing Participation portion (FFP) for these activities should be deducted from reimbursable activities not subject to the Short-Doyle Act.

2. For each eligible claimant, the following cost items are one hundred (100) percent reimbursable (Gov. Code, section 7572, subd. (d)(1)):

   a. Whenever an LEA refers an individual suspected of being an 'individual with exceptional needs' to the local mental health department, mental health assessment and recommendation by qualified mental health professionals in conformance with assessment procedures set forth in Article 2 (commencing with section 56320) of Chapter 4 of part 30 of Division 4 of the Education Code, and regulations developed by the State Department of Mental Health, in consultation with the State Department of Education, including but not limited to the following mandated services:

      i. interview with the child and family,
      ii. collateral interviews, as necessary,
      iii. review of the records,
      iv. observation of the child at school, and
      v. psychological testing and/or psychiatric assessment, as necessary.

   b. Review and discussion of mental health assessment and recommendation with parent and appropriate IEP team members. (Government Code section 7572, subd. (d)(1)).

   c. Attendance by the mental health professional who conducted the assessment at IEP meetings, when requested. (Government Code section 7572, subd. (d)(1)).

   d. Review by claimant's mental health professional of any independent assessment(s) submitted by the IEP team. (Government Code section 7572, subd. (d)(2)).

e. When the written mental health assessment report provided by the local mental health program determines that an 'individual with special needs' is 'seriously emotionally disturbed', and any member of the IEP team recommends residential placement based upon relevant assessment information, inclusion of the claimant's mental health professional on that individual's expanded IEP team.

f. When the IEP prescribes residential placement for an 'individual with exceptional needs' who is 'seriously emotionally disturbed,' claimant's mental health personnel's identification of out-of-home placement, case management, six month review of IEP, and expanded IEP responsibilities. (Government Code section 7572.5).

g. Required participation in due process procedures, including but not limited to due process hearings.

3. One hundred (100) percent of any administrative costs related to IEP Participation, Assessment, and Case Management, whether direct or indirect.

B. Ten (10) percent of any costs related to mental health treatment services rendered under the Short-Doyle Act:

1. The scope of the mandate is ten (10) percent reimbursement.

2. For each eligible claimant, the following cost items, for the provision of mental health services when required by a child's individualized education program, are ten (10) percent reimbursable (Government Code 7576):

a. Individual therapy,
b. Collateral therapy and contacts,
c. Group therapy,
d. Day treatment, and
e. Mental health portion of residential treatment in excess of the State Department of Social Services payment for the residential placement.

3. Ten (10) percent of any administrative costs related to mental health treatment services rendered under the Short-Doyle Act, whether direct or indirect.

Section V, Claim Preparation, identifies the two methods of submitting claims for reimbursement. It states:

VI. CLAIM PREPARATION

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate:

A. Actual Increased Costs Method. To claim under the Actual Increased Costs Method, report actual increased costs incurred for each of the following expense categories in the format specified by the State Controller's claiming instructions. Attach supporting schedules as necessary:

1. Employee Salaries and Benefits: Show the classification of the employees involved, mandated functions performed, number of hours devoted to the function, and hourly rates and benefits.

2. Services and supplies: Include only expenditures which can be identified as a direct cost resulting from the mandate. List cost of materials acquired which have been consumed or expended specifically for the purpose of this mandate.

3. Direct Administrative Costs:

   a. One hundred (100) percent of any direct administrative costs related to IEP Participation, Assessment, and Case Management.

   b. Ten (10) percent of any direct administrative costs related to mental health treatment rendered under the Short-Doyle Act.

4. Indirect Administrative and Overhead Costs: To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

   a. Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceeds ten (10) percent of total program direct labor costs, excluding fringe benefits.

   OR if an indirect cost rate greater than ten (10) percent is being claimed,

   b. By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program; each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP(s).

B. Cost Report Method. Under this claiming method the mandate reimbursement claim is still submitted on the State Controller's claiming forms in accordance with the claiming instructions. A complete copy of the annual cost report including all supporting schedules attached to the cost report as filed with DMH must also be filed with the claim forms submitted to the State Controller.

   1. To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

      a. Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceeds ten (10) percent of total program direct labor costs, excluding fringe benefits.

      OR if an indirect cost rate greater than ten (10) percent is being claimed,

      b. By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program; each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP(s).

Section VII, Supporting Data, describes supporting documentation. It states:

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the State Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Section VIII, Offsetting Savings and Other Reimbursements, identifies applicable offset requirements. It states:

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

A. Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed.

B. The following reimbursements for this mandate shall be deducted from the claim:

1. Any direct payments (categorical funding) received from the State which are specifically allocated to this program; and

2. Any other reimbursement for this mandate (excluding Short-Doyle funding, private insurance payments, and Medi-Cal payments), which is received from any source, e.g. federal, state, etc.

Following are excerpts from the HDS Program's parameters and guidelines that are applicable to the county-filed claims for FY 2004-05 and FY 2005-06 **(Tab 12)**.

Section I, Summary of Mandate, provides a summary of the mandate. It states:

I. SUMMARY OF MANDATE

Statutes 2004, chapter 493 (Sen. Bill No. 1895) directed the Commission on State Mandates (Commission) to reconsider its prior final decision and parameters and guidelines on the *Handicapped and Disabled Students* program (CSM 4282). On May 26, 2005, the Commission adopted a Statement of Decision on *Handicapped and Disabled Students* (04-RL-4282-10) pursuant to Senate Bill 1895.

The Handicapped and Disabled Students program was 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.

The Commission determined that the test claim legislation imposes a reimbursable state-mandated program on counties pursuant to article XIII B, section 6 of the California Constitution for the activities expressly required by statute and regulation. The Commission also concluded that there is revenue and/or proceeds that must be identified as an offset and deducted from the costs claimed.

Two other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include *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).

These parameters and guidelines address only the Commission's findings on reconsideration of the *Handicapped and Disabled Students* program.

Section III, Period of Reimbursement, identified the period of reimbursement for activities. It states:

III. PERIOD OF REIMBURSEMENT

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2004.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).

2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.

3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable 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), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Section IV, Reimbursable Activities, identifies the reimbursable activities and specifies required supporting documentation. 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 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 2004-2005, for *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), or *Seriously Emotionally Disturbed (SED) Pupils: Out-of State Mental Health Services* (97-TC-05). In addition, estimated and actual claims filed for fiscal years 2004-2005 and 2005-2006 pursuant to the parameters and guidelines and claiming instructions for *Handicapped and Disabled Students* (CSM 4282) shall be re-filed under these parameters and guidelines.

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. Renew the interagency agreement with the local educational agency every three years and, if necessary, revise the agreement (Gov. Code, § 7571; Cal. Code Regs., tit. 2, §§ 60030, 60100)

1. Renew the interagency agreement every three years, and revise if necessary.

2. Define the process and procedures for coordinating local services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils.

B. Perform an initial assessment of a pupil referred by the local educational agency, and discuss assessment results with the parents and IEP team (Gov. Code, § 7572, Cal. Code Regs., tit. 2, §60040)

1. Review the following educational information of a pupil referred to the county by a local educational 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.

2. If necessary, observe the pupil in the school environment to determine if mental health assessments are needed.

3. If necessary, interview the pupil and family, and conduct collateral interviews.

4. 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.

5. Assess the pupil within the time required by Education Code section 56344.

6. 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.

7. 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.

8. Review and discuss the county recommendation with the parent and the appropriate members of the IEP team before the IEP team meeting.

9. 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.

10. Review independent assessments of a pupil obtained by the parent.

11. Following review of the independent assessment, discuss the recommendation with the parent and with the IEP team before the meeting of the IEP team.

12. In cases where the parent has obtained an independent assessment, attend the IEP team meeting if requested.

C. 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 (Gov. Code, § 7572.5, subds. (a) and (b); Cal. Code Regs., tit. 2, § 60100)

1. 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.

2. Re-assess the pupil in accordance with section 60400 of the regulations, if necessary.

D. Act as the lead case manager if the IEP calls for residential placement of a seriously emotionally disturbed pupil (Gov. Code, § 7572.5, subd. (c)(1); Cal. Code Regs., tit. 2, § 60110)

1. Designate a lead case manager when the expanded IEP team recommends out-of-home residential placement for a seriously emotionally disturbed pupil. The lead case manager shall perform the following activities:

a. Convene parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.

b. Complete the local mental health program payment authorization in order to initiate out of home care payments.

c. Coordinate the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.

d. Coordinate the completion of the residential placement as soon as possible.

e. 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.

f. Facilitate the enrollment of the pupil in the residential facility.

g. 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.

h. 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.

E. Issue payments to providers of out-of-home residential care for the residential and noneducational costs of seriously emotionally disturbed pupils (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e))

1. Issue payments to providers of out-of-home residential facilities for the residential and non-educational costs of seriously emotionally disturbed pupils. Payments are for the costs of 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. Counties are eligible to be reimbursed for 60 percent of the total residential and noneducational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility.

   Beginning July 19, 2005, Welfare and Institutions Code section 18355.5 applies to this program and prohibits a county from claiming reimbursement for its 60-percent share of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility if the county claims reimbursement for these costs from the Local Revenue Fund identified in Welfare and Institutions Code section 17600 and receives the funds.

2. Submit reports to the State Department of Social Services for reimbursement of payments issued to seriously emotionally disturbed pupils for 24-hour out-of-home care.

F. Participate in due process hearings relating to mental health assessments or services (Gov. Code, § 7586; Cal. Code Regs., tit. 2, § 60550.) When there is a proposal or a refusal to initiate or change the identification, assessment, or educational placement of the child or the provision of a free, appropriate public education to the child relating to mental health assessments or services, the following activities are eligible for reimbursement:

1. Retaining county counsel to represent the county mental health agency in dispute resolution. The cost of retaining county counsel is reimbursable.

2. Preparation of witnesses and documentary evidence to be presented at hearings.

3. Preparation of correspondence and/or responses to motions for dismissal, continuance, and other procedural issues.

4. Attendance and participation in formal mediation conferences.

5. Attendance and participation in information resolution conferences.

6. Attendance and participation in pre-hearing status conferences convened by the Office of Administrative Hearings.

7. Attendance and participation in settlement conferences convened by the Office of Administrative Hearings.

8. Attendance and participation in Due Process hearings conducted by the Office of Administrative Hearings.

9. Paying for psychological and other mental health treatment services mandated by the test claim legislation (California Code of Regulations, title 2, sections 60020, subdivisions (f) and (i)), and the out-of-home residential care of a seriously emotionally disturbed pupil (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e)), that are required by an order of a hearing officer or a settlement agreement between the parties to be provided to a pupil following due process hearing procedures initiated by a parent or guardian.

Reimbursement to parents for attorneys' fees when parents prevail in due process hearings and in negotiated settlement agreements is 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. <u>OFFSETTING REVENUES AND OTHER REIMBURSEMENTS</u>

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) and the $69 million appropriation in 2005 (Stats. 2005, ch. 38, item 6110-161-0890, provision 9).

3. Funds received and applied to this program from the appropriation by the Legislature in the Budget Act of 2005 for disbursement by the State Controller's Office, which appropriated $120 million for costs claimed for fiscal years 2004-05 and 2005-06 for the *Handicapped and Disabled Students* program (CSM 4282) and for *Seriously Emotionally Disturbed (SED)*

Pupils: Out-of-State Mental Health Services (97-TC-05). (Stats. 2005, ch. 38, item 4440-295-0001, provisions 11 and 12.)

4. Private insurance proceeds obtained with the consent of a parent for purposes of this program.

5. Medi-Cal proceeds obtained from the state or federal government, exclusive of the county match, 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.

6. Any other reimbursement received from the federal or state government, or other non-local source.

Except as expressly provided in section IV(E)(1) of these parameters and guidelines, Realignment funds received from the Local Revenue Fund 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 revised claiming instructions for Chapter 1747, Statutes 1984, and Chapter 1274, Statutes 1985 in September 2003 (**Exhibit B**). The county used this version to file its reimbursement claims (**Tabs 3, 4 and 5**).

II. COUNTY OVERSTATED COSTS BY CLAIMING UNSUPPORTED ASSESSMENT AND TREATMENT COSTS, MISCALCULATING 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 June 30, 2010, related to assessment and treatment costs, and the related indirect costs and offsetting revenues, totaling $18,180,829.

The SCO concluded that the county claimed unsupported and duplicate 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 $18,382,526 in unallowable costs resulting from the claiming of unsupported and duplicate costs, and miscalculating its related indirect costs and offsetting revenues.

As noted in the SCO's final audit report, the county initially did not provide support for its claims when the audit was initiated in a testable format that we could verify. At that time, the county did 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 query its own database to identify detail of services provided.

The county's methodology was to identify all related services of clients that 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 clients that 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, Section VII, Supporting Data, applicable to FY 2003-04 specify that only actual costs may be claimed. Further, all costs claimed must be traceable to source documents that show validity of such costs (**Tab 9**). It states:

> **VII. SUPPORTING DATA**
>
> For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the State Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

The parameters and guidelines, Section IV, Reimbursable Activities, applicable to FY 2004-05 and FY 2005-06 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 12**). 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 county contends that the SCO erroneously conducted the audit as if the county had submitted its claims using the Actual Increased Cost Method instead of the Cost Report Method. The county believes that the Cost Report Method is not based on actual costs and the SCO had no authority to conduct the audit. The county also asserts 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 13**). The SCO issued the final report on June 30, 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 14**). The county provided information regarding its reconsideration request in June and August 2012 (**Exhibit A-13**).

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 17568 specifies that in no case shall a reimbursement claim be paid that is submitted more than one year after the filing deadline specified in Section 17560. 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 2003-04 was August 2007 and for FY 2004-05 and FY 2005-06 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 five years after the filing deadline for the FY 2003-04 claim, and four years after the filing deadline for the FY 2004-05 and FY 2005-06 claim. 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 SCO incorrectly reduced the County's claim because the SCO erroneously conducted the audit as if the County had submitted its claim under the Actual Increased Cost Method instead of the Cost Report Method, which was the actual methodology used by the County.

Therefore, this IRC seeks to have $18,180,829 disallowed by the SCO reinstated:

- Fiscal Year 2003-04: $5,247,918
- Fiscal Year 2004-05: $6,396,075
- Fiscal Year 2005-06: $6,536,836

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 and other issues we will address in our response to the county's arguments.

The county's filing does not include the reimbursement claims filed with the SCO. The exhibit 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, 4 and 5**). These forms were signed by the county's auditor-controller and submitted to the SCO for reimbursement of state-mandated program costs.

In reference to the county's FY 2003-04 claim, the county is seeking reinstatement of costs in excess of amounts claimed. The county seeks reinstatement of the original claimed amount plus the amount of excess Individuals with Disabilities Education Act (IDEA) funds. In the course of the audit, the county was concerned about our determination of an excess of IDEA revenue in the HDS Program audit report. We discussed the issue with county representatives and they agreed to move the revenue to the SEDP Program (**Tab 15**). The movement of excess IDEA revenue from the HDS program to the SEDP program eliminated the excess of reported revenue in the HDS audit report. However, we believe the county is only entitled to the amount it claimed in accordance with Government Code section 17568 (**Tab 3**).

In reference to the county's FY 2004-05 and FY 2005-06 claims, the county asserts that the SCO erroneously added the initial and amended claims, causing the errors noted in the audit findings. The county filed its initial claims and subsequently amended them to include residential placement costs. The county combined the costs of its initial and amended claims, and filed them with the SCO (**Tabs 4 and 5**).

Concerning the challenged costs, the county did not identify its proposed adjustments to a specific category. The county seeks reinstatement of a total amount without identifying the portion related to direct and indirect costs, and offsetting reimbursements. Further, the support for the proposed adjustments does not reconcile to the amount contested. In its IRC, the county is contesting $18,180,829 and the proposed adjustments in the supporting exhibits total to $18,456,446 (**Exhibits A-10 through A-12**). The proposed adjustments also appear incomplete because they do not include any related indirect costs and offsetting reimbursements (**Exhibits A-10 through A-12**). There are other inconsistencies as well; the county's proposed adjustments are greater than the SCO audit adjustments in FY 2003-04 and FY 2004-05, and less than the SCO audit adjustments for FY 2005-06. For FY 2005-06, the county's total proposed adjustment ($5,229,547) is less than the contested amount ($7,040,916), yet the county is seeking full reinstatement of the contested amount. Overall, the county's intention for providing the information in the exhibits and the relation to the contested amounts is not clear.

A comparison of the SCO audit adjustments, the county's IRC contested amounts, and the county's IRC proposed adjustments from the exhibits are shown in the following table:

	Fiscal Year			
	2003-04	2004-05	2005-06	Total
SCO's audit adjustments[1]	$ 4,293,621	$ 7,047,989	$ 7,040,916	$ 18,382,526
County's IRC contested amounts	$ 5,247,918	$ 6,396,075	$ 6,536,836	$ 18,180,829
County's proposed adjustments[2]				
Omitted providers[2]	$ 3,003,675	$ 4,669,518	$ 898,049	$ 8,571,242
Variance (4th query and Form 1909/1912)[2]	2,143,885	1,875,541	3,319,935	7,339,361
Mode 60 costs[2]	852,627	681,653	1,011,563	2,545,843
Indirect costs[3]	-	-	-	-
Offsetting reimbursements[3]	-	-	-	-
Total proposed adjustments	$ 6,000,187	$ 7,226,712	$ 5,229,547	$ 18,456,446

[1]SCO audit report dated June 30, 2010 (**Exhibit C**).

[2]Data from the county's IRC (**Exhibits A-10 through A-12**).

[3]No indirect costs or offsetting reimbursements are identified in the county's IRC (**Exhibits A-10 through A-12**).

A summary of the county's arguments are presented in bold below and our response follows:

1. **The SCO's disallowance is incorrect because the county used the Cost Report Method. The SCO had no legal authority to audit the county's claims because they were not based on the Actual Increased Cost Method. Even if the SCO had authority to review the records, it was required to conduct the audit based on the use of the Cost Report Method and audit to the supporting documentation utilized for that method.**

   We disagree. Both the Cost Report Method and the Actual Increased Cost Method are acceptable methods to claim actual costs. In the Actual Increased Cost Method, claimants are to identify the actual expenses incurred as a result of the mandate. For example, the salaries and benefits of county staff that provided the services. While in the Cost Report Method, claimants utilize the unit rates for mandated services based on cost allocations in the cost report submitted to the California Department of Mental Health (CDMH). For this method, claimants identify the mandate-related units of service, and then, multiply the units by the applicable unit rates to determine the claimed costs. The units of service and unit rates are also used to compute certain offsetting reimbursements, (i.e., Medi-Cal and EPSDT).

   However, the cost reports submitted to the CDMH include all units of service provided, in which, the reported units combine services provided to children, youth and adults. For the mandate, the county must identify the mandate-related units of service for the services provided to pupils in special education receiving mental health services in accordance with an Individualized Education Plan (IEP).

   In its system, the county has identifiers set up to track and capture mandate-related units of service; these include unique service function codes and plan identification codes (**Tab 16**). County staff informed the SCO that identifiers in its system were unreliable due to inconsistencies in use (**Tabs 17 and 18**). For example, client services of the state-mandated program were coded as services of other programs and client services of other programs were identified as the state-mandate program. In its review of the third query, county staff suggests that the inconsistent coding of services in its system is likely due to confusion and inadequate training (**Tab 18**).

As in the prior audit, the county proposed using a database query to identify the mandated-related units of service; the query would identify clients that went through the assessment process and identify all of their related units of service (**Tab 17**). The county went through three sets of query parameters and results, each version did not support claimed costs and identified a number of concerns. The first and second queries did not support claimed costs and contained partial transactions (**Tab 17**); 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 together in one file (**Tab 19**). 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 18**). 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 June 30, 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 asserts 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 results of the fourth query 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, additional testing and review would need to be performed. 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. In its proposed new costs, the county has not provided any corresponding information concerning the associated indirect costs and offsetting revenues. Further analysis and testing would need to be performed to validate the new costs, and identify the corresponding indirect costs and associated offsetting reimbursements. The new costs also raise other concerns, in that the county is asserting that services related to other programs should be considered. It also is not clear to what extent the county has validated the information provided—that is, the steps it performed to ensure that costs result from services provided to children and youth that are in special education receiving mental health services pursuant to an IEP. As noted above, we do not believe it is appropriate to revisit new costs.

2. The auditors should have based the review on the correct supporting documentation.

As previously stated, the county did not provide support for its claims when the audit was initiated in a format that could be verified. As such, the county could not identify detail of the individual services that make up the total units of services reported on its claims and on MH 1909/1912 forms submitted to the CDMH. In addition, the county's MH 1909/1912 forms do not reconcile to claims filed by the county because the forms present different information. For

example, the CDMH form captures estimated revenue information and includes all related funding used to support costs. The state-mandated cost claims are used claim reimbursement of actual costs incurred and report related offsetting revenues. The mandated cost claims also include costs that are not reported on the cost report forms submitted to CDMH. For example, residential placement board-and-care costs incurred by the county's social services department for the mandate and associated revenues are not included in the mental health cost reports submitted to CDMH. Nevertheless, 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. The SCO computed costs and the associated offsetting revenues based on the county's support provided in the course of the audit. The county provided a management representation letter asserting that it made available to the SCO all pertinent information in support of its claims (**Tab 14**).

3. **The SCO's audit findings do not represent the actual amount of mandated costs incurred in providing services. Based on the reconsideration proposal, the county requests reinstatement of direct and indirect costs, and offsetting reimbursements. In its discussion the county references omitted services, disallowed rehabilitation and mode 60 services, and the miscalculation of offsetting reimbursements**

   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. The SCO 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 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 14**). The SCO's offsetting revenues calculations are based on the information provided by the county in support of its claims.

   In reference to its discussion regarding rehabilitation and mode 60 services, the county has not presented any evidence in support of its arguments. The county also has not addressed issues noted in the SCO's audit report concerning these services. In its IRC the county asserts that some of the rehabilitation services may actually be other eligible services; no evidence is presented as to which services are miscoded. For mode 60 services, the county does not address the SCO's observations in the audit report and presents no evidence in support of its arguments. In our audit report we identified a number of issues concerning mode 60 services including the eligibility of pre- and post-IEP services within the parameters and guidelines, the claiming duplicate services, and the lack of supporting documentation to identify clients served and the time for each contact.

   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.

III. CONCLUSION

The SCO audited Los Angeles County's claims for costs of the legislatively mandated HDS Program (Chapter 1747, Statutes of 1984, and Chapter 1274, Statutes of 1985) for the period of July 1, 2003, through June 30, 2006. The county claimed $24,924,935 for the mandated program. Our audit disclosed that $8,542,409 is allowable and $18,382,526 is unallowable. The costs are unallowable because the county claimed ineligible, unsupported, and duplicate services; overstated indirect costs by applying indirect costs toward ineligible direct costs; and overstated offsetting revenues by using inaccurate Medi-Cal units, applying incorrect funding percentages for EPSDT for FY 2005-06, including unsupported revenues, and applying revenue to ineligible direct and indirect costs.

The county is challenging the SCO's adjustment totaling $18,180,829, because it believes that the SCO erroneously conducted the audit as if the county had submitted its claim under the Actual Increased Cost Method instead of the Cost Report Method, which was the actual methodology used by the county. The county also believes that the SCO relied on incorrect information and assumptions for its adjustments impacting claimed direct and indirect costs, and offsetting reimbursements.

The SCO completed the audit within the two-year statutory requirement, based on supporting documentation the county provided in the course of the audit. 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 2003-04 claim by $4,293,621; (2) the SCO correctly reduced the county's FY 2004-05 claim by $7,047,989; and (3) the SCO correctly reduced the county's FY 2005-06 claim by $7,040,916.

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 November 17, 2014, at Sacramento, California, by:

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

Tab 3

State Controller's Office | Mandated Cost Manual

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SERVICES TO HANDICAPPED STUDENTS

(19) Program Number 00111
(20) Date Filed
(21) LRS Input JAN 18 2005 JAN 13

LABEL HERE

(01) Claimant Identification Number 9919

(02) Claimant Name
Auditor-Controller

County of Location
County of Los Angeles

Street Address or P.O. Box | Suite
500 West Temple Street, Room 603

City | State | Zip Code
Los Angeles | **CA** | **90012**

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated [X]	(09) Reimbursement [X]
	(04) Combined [ ]	(10) Combined [ ]
	(05) Amended [ ]	(11) Amended [ ]
Fiscal Year of Cost	(06) **2004/2005**	(12) **2003/2004**
Total Claimed Amount	(07) 4,558,467	(13) 4,293,621
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16) 4,293,621
Due from State	(08) 4,558,467	(17) 4,293,621
Due to State		(18)

Reimbursement Claim Data

(22) HDS-1, (03)(a)	0
(23) HDS-1, (03)(b)	0
(24) HDS-1, (03)(c)	0
(25) HDS-1, (04)(1)(d)	0
(26) HDS-1, (04)(2)(d)	0
(27) HDS-1, (04)(3)(d)	0
(28) HDS-1, (04)(4)(d)	0
(29) HDS-1, (04)(5)(d)	0
(30) HDS-1, (06)	0
(31) HDS-3, (05)	1,270,666
(32) HDS-3,(06)	0
(33) HDS-3,(07)	3,546,463
(34) HDS-3, (09)	24,648,774
(35) HDS-3, (10)	0
(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 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

John Naimo FOR | 1/12/05

J. Tyler McCauley | **Auditor-Controller**

Type or Print Name | Title

(38) Name of Contact Person for Claim
Leonard Kaye

Telephone Number (213) 974-8564 Ext. N/A
E-Mail Address lkaye@auditor.co.la.ca.us

Form FAM-27 (Revised 09/03)

Note: 1) Please note that costs for LAC-DMH Medication Monitoring ($3,074,878), LAC-DMH Crisis Intervention ($3,960,974), LAC-DCFS In-State Placement ($9,115,367), and Tri-City Medication Monitoring ($4,428) have not been included in FY 2003/04 Reimbursement Claim at this time pending action before the Commission on State Mandates that would make these costs eligible for claiming under SB 90 Chapter 1747.

2) The Estimated Claim for FY 2004-05 does not include an amount for Tri-City.

Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS - 3

(01) Claimant:	(02) Type of Claim		Fiscal Year:
	Reimbursement	X	
Los Angeles County/Consolidated	Estimated		2003/2004

(03) Reimbursable Components		
Assessment of Individuals With Exceptional Needs		
(a) Assessment: Interviews, Review of Records, Observations, Testing, etc. 1		5,929,138
(b) Residential Placement: IEP Reviews, Case Management, and Expanded IEP		0
(c) Related Services: Attendance at IEP meetings, Meetings with IEP Members and Parents, and Review of Independent Assessment.		0
(d) Due Process Proceedings		0
(e) Administrative Costs *[From HDS-6 line (07)]* 2		805,396
Mental Health Treatment		
(f) Treatment Services: Short-Doyle Program 3		22,783,049
(g) Administrative Costs *[From HDS-6 line (07)]* 4		1,865,725
(04) Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)] 5		6,734,534
(05) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) 6		1,270,666
(06) Less: Amount Received from State Categorical Funding		0
(07) Less: Amount Received from Other (Identify) - Federal IDEA Funds *(Attachment 7h)* 7		3,546,463
(08) Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)] 8		1,917,405
(09) Sub-Total for Mental Health Treatment [Block (03), lines (f) and (g)] 9		24,648,774
(10) Less: Non-Categorical State General/Realignment Funds		0
(11) Less: Amount Received from State Categorical Funding		0
(12) Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) 10		6,494,214
(13) Less: Amount Received from Other (Identify) 11		
- Federal Financial Participation share of Admin Cost *(Attachment 7a)*		732,858
- State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and share of Admin Cost *(Attachment 7b)*		4,783,284
- Federal SAMHSA Grant and share of Admin Cost *(Attachment 7d)*		15,678
- Other State and Local Funds and share of Admin Cost *(Attachment 7e)*		124,804
- Third Party Revenues and share of Admin Cost *(Attachment 7f)*		45,489
- Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7g)*		455,040
- Federal IDEA Funds *(Attachment 7h)*		9,621,191
(14) Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]		2,376,216
(15) Total Claimed Amount [Sum of line (08) and line (14)]		4,293,621

Revised 09/03

See footnotes 1–11 on following page.

Tab 4

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only

(19) Program Number 00111

(20) Date Filed MAY 01 2

(21) LRS Input

LABEL HERE

(01) Claimant Identification Number
9919

(02) Claimant Name
Auditor-Controller

County of Location
County of Los Angeles

Street Address or P.O. Box
500 West Temple Street, Room 603

City: Los Angeles | State: CA | Zip Code: 90012

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement [A] X
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended X
Fiscal Year of Cost	(06)	(12) **2004/2005**
Total Claimed Amount	(07)	(13) $10,144,346
Less: **10% Late Penalty, but not to exceed $1,000**		(14)
Less: **Estimated Claim Payment Received**		(15) $6,494,303
Net Claimed Amount	$0	(16) $3,650,043
Due from State	(08) $0	(17) $3,650,043
Due to State		(18)

Reimbursement Claim Data

(22) FORM-1, (04)(A)(g)	
(23) FORM-1, (04)(B)(g)	2,076,865
(24) FORM-1, (04)(C)(g)	
(25) FORM-1, (04)(D)(g)	
(26) FORM-1, (04)(E)(g)	15,527,235
(27) FORM-1, (04)(F)(g)	
(28) FORM-1, (06)	2
(29) FORM-1, (07)	276,601
(30) FORM-1, (09)	
(31) FORM-1, (10)	14,230,658
(32)	
(33)	
(34))	
(35))	
(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 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 indentified, 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: 4/27/07

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

Form FAM-27 (Revised 9/03)

[A] See Schedule 1(a) for derivation of sum in Box (13). See Schedule 1(b) for sums in Boxes (22-31)

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

April 27, 2007

Ms. Ginny Brummels
Local Reimbursement Section
Division of Accounting & Reporting
3301 C Street, Suite 500
Sacramento, CA 94250-5872

Dear Ms. Brummels:

Los Angeles County Claim – Fiscal Year 2004-05
Handicapped and Disabled Students Program Number 111
Claim Instruction Number 2006—32, Issued January 2, 2007

We herein submit the attached [subject] reimbursement claim in the amount of $10,144,346 for payment. Under guidance provided by your office to Leonard Kaye, of my staff, on April 24, 2007, we have combined all Program Number 111 claims for 2004-05 into one claim as detailed on the attached schedule.

Leonard Kaye is available at (213) 974-8564 to answer any questions you or your staff may have in this matter. Thank you.

Very truly yours,

J. Tyler McCauley
Auditor-Controller

John Naimo FOR

Connie Yee, Chief
Accounting Division

CY:LK
Enclosures

SCHEDULE 1(a)
County of Los Angeles Consolidated Claim
Handicapped and Disabled Students Program # 111
Claim Instruction No. 2006-32, Issued January 2, 2007
Fiscal Year 2004-05

Consolidated Program #	Consolidated Program Name	Fiscal Year	/---------- Los Angeles Co. Depts. ---------/ MH	DCFS	Totals
111 (a)	Handicapped & Disabled (old)	2004-05	$6,494,303	$0	6,494,303
111(b)	Handicapped & Disabled (New)	2004-05	262,702 [c]	3,387,341	3,650,043
	Total [Program 111 for 2004-05]		6,757,005	3,387,341	10,144,346

Footnotes

(a) Claimed in accordance with Program 111 [Services to Handicapped and Disabled Students] as revised/issued September, 2000. These instructions excluded in-State Room and Board. See Tab "Original 2004-05" claim for supporting detail for $6,494,303 claimed on 1/11/06.

(b) Claimed in accordance with Program 111 [Services to Handicapped and Disabled Students] as revised/issued January 2, 2007. These instructions included in-State Room and Board.

(c) As filed on 4/27/07, this is for new allowable and reimbursable "initial assessment of pupil" activities under Program 111(new) instructions issued 1/2/07.

SCHEDULE 1(a)

State Controller's Office

SCHEDULE 1(b)

Mandated Cost Manual

MANDATED COSTS
HANDICAPPED AND DISABLED STUDENTS
CLAIM SUMMARY

FORM 1

(01) Claimant:	(02) Type of Claim		Fiscal Year
County of Los Angeles / Consolidated	Reimbursement	X	**2004/2005**
	Estimated		

(03) Department							
Direct Costs	**Object Accounts**						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
A. Renew Interagency Agreement							
B. Initial Assessment of Pupil	2,076,865						2,076,865
C. Participation in IEP Team							
D. Lead Case Manager							
E. Out-of-Home Residential Care	15,527,235						15,527,235
F. Due Process Hearings							
(05) Total Direct Costs	17,604,100						17,604,100

Indirect Costs		
(06) Indirect Cost Rate	***See attached FY 2004/2005 Indirect Cost Rate Schedule (Attachment I)***	1.5712%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x (line (05)(a) + line (05)(b))]	276,601
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	17,880,701

Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimburse	***See DCFS, " In-State Expense, Summary" 2005-06***	14,230,658
(11) Total Claimed Amount	[Line (08) - (line (09) + line (10))] ***See Attachment 1***	3,650,043

Revised 01/07

Revised 1/01	**MANDATED COSTS** **HANDICAPPED AND DISABLED STUDENTS** **ACTIVITY COST DETAIL**	**FORM 2**

(01)	Claimant **County of Los Angeles / Consolidated**	(02)	Fiscal Year **2004/2005**

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

☐	Review Interagency Agreement	☒	Initial Assessment of Pupil
☐	Participation in IEP Team	☐	Lead Case Manager
☐	Out-of-Home Residential Care	☐	Due Process Hearings

(04) Description of Expenses

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	Object Accounts (d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel
The claimed units of service are based on the AB3632/SEP Plan identified in the LAC-DMH Integrated System (IS). The cost report process determines the cost per unit of service in a generic sense, not on an individual clinician basis. This data is detailed on Attachment 4. Direct service cost details have been completed on Attachment 5 and is based on the cost report method.					2,076,865			
(05) Total ☒ Subtotal ☐ Page: 1 of 1					2,076,865			

New 01/07

MANDATED COSTS
HANDICAPPED AND DISABLED STUDENTS
ACTIVITY COST DETAIL

FORM 2

(01)	Claimant **County of Los Angeles / Consolidated**	(02)	Fiscal Year **2004/2005**

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

☐	Review Interagency Agreement	☐	Initial Assessment of Pupil
☐	Participation in IEP Team	☐	Lead Case Manager
☒	Out-of-Home Residential Care	☐	Due Process Hearings

(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) Contract Services	(h) Fixed Assets	(i) Travel
Payment for Board & Care Expenses to in-state contractors by DCFS. ***See Attachment 1 for detail***						15,527,235		
(05) Total ☒ Subtotal ☐ Page: 1 of 1						15,527,235		

New 01/07

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
SERVICES TO HANDICAPPED STUDENTS

(19) Program Number 00111
(20) Date Filed JAN 17 2006
(21) LRS Input / /

LABEL HERE

(01) Claimant Identification Number 999

(02) Claimant Name
Department of Mental Health

County of Location
County of Los Angeles

Street Address or P.O. Box — Suite
550 South Vermont Ave., 11th Floor

City — State — Zip Code
Los Angeles — **CA** — **90020**

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated [X]	(09) Reimbursement [X]
	(04) Combined [ ]	(10) Combined [ ]
	(05) Amended [ ]	(11) Amended [ ]
Fiscal Year of Cost	(06) 2005/2006	(12) 2004/2005
Total Claimed Amount	(07) $7,143,733 ✓	(13) $6,494,303 ✓
Less: **10% Late Penalty, not to exceed $1,000**		(14)
Less: **Prior Claim Payment Received**		(15) $3,326,365
Net Claimed Amount		(16) $3,167,938
Due from State	(08) $7,143,733	(17) $3,167,938
Due to State		(18)

Reimbursement Claim Data

(22)	HDS-1, (03)(a)	
(23)	HDS-1, (03)(b)	
(24)	HDS-1, (03)(c)	
(25)	HDS-1, (04)(1)(d)	
(26)	HDS-1, (04)(2)(d)	
(27)	HDS-1, (04)(3)(d)	
(28)	HDS-1, (04)(4)(d)	
(29)	HDS-1, (04)(5)(d)	
(30)	HDS-1, (06)	
(31)	HDS-3, (05)	192,927
(32)	HDS-3, (06)	
(33)	HDS-3, (07)	1,099,786
(34)	HDS-3, (09)	31,291,626
(35)	HDS-3, (10)	
(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 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

John Naimo FOR — 1/11/06

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

(38) Name of Contact Person for Claim — Telephone Number (213) 738-4665 Ext.
Leonard Kaye — E-mail Address

Form FAM-27 (Revised 09/03)

COUNTY OF LOS ANGELES

FISCAL YEAR (FY) 2004-05 SB 90 CHAPTER 1747/84 -
SERVICES TO HANDICAPPED STUDENTS REIMBURSEMENT CLAIM

TABLE OF CONTENTS

ATTACHMENT 2	HDS-3 Claim Summary
ATTACHMENT 3	HDS-4 Component/Activity Cost Detail
	HDS-5 Component/Activity Cost Detail
	(Omitted - no claimable costs for Due Process Proceedings)
	HDS-6 Component/Activity Cost Detail
ATTACHMENT 4	Supplemental Cost Report Data For Special Education Program
	(FY 2004-05 Cost Report Form MH1912)
ATTACHMENT 5	FY 2004-05 Final Allocation Worksheet
ATTACHMENT 6	Supporting Worksheet For Cost Report Form MH1912
ATTACHMENT 7	Offsetting Revenue Worksheets
ATTACHMENT 8	FY 2004-05 Indirect Cost Proposal (ICP)
ATTACHMENT 9	FY 2004-05 Year End Indirect Cost Rates by Program
ATTACHMENT 10	FY 2004-05 MH 1966 Cost Report Forms

MANDATED COSTS
SERVICES TO HANDICAPPED STUDENTS
CLAIM SUMMARY

FORM HDS - 3

(01) Claimant:	(02) Type of Claim		Fiscal Year:
	Reimbursement	X	
Los Angeles County	Estimated		**2004/2005**

(03)	Reimbursable Components	
	Assessment of Individuals with Exceptional Needs	
(a)	Assessment: Interviews, Review of Records, Observations, Testing, etc.	2,076,865
(b)	Residential Placement: IEP Reviews, Case Management, and Expanded IEP	0
(c)	Related Services: Attendance at IEP meetings, Meetings with IEP Members and Parents, and Review of Independent Assessment.	0
(d)	Due Process Proceedings	0
(e)	Administrative Costs *[From HDS-6 line (07)]*	276,601
	Mental Health Treatment	
(f)	Treatment Services: Short-Doyle Program	28,544,988
(g)	Administrative Costs *[From HDS-6 line (07)]*	2,746,638
(04)	Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	2,353,466
(05)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) *(Attachment 7a)*	192,927
(06)	Less: Amount Received from State Categorical Funding	0
(07)	Less: Amount Received from Other (Identify) - Federal IDEA Funds *(Attachment 7f)*	1,099,786
(08)	Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	1,060,753
(09)	Sub-Total for Mental Health Treatment [Block (03), lines (f) and (g)]	31,291,626
(10)	Less: Non-Categorical State General/Realignment Funds	0
(11)	Less: Amount Received from State Categorical Funding	0
(12)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) *(Attachment 7a)*	6,569,210
(13)	Less: Amount Received from Other (Identify)	
	- Federal Financial Participation share of Admin. Cost *(Attachment 7a)*	746,101
	- State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and share of Admin Cost *(Attachment 7b)*	5,209,972
	- Third Party Revenues and share of Admin. Cost *(Attachment 7d)*	6,350
	- Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7e)*	593,655
	- Federal Individuals with Disabilities Education Act (IDEA) Funds *(Attachment 7f)*	12,732,788
(14)	Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	5,433,550
(15)	Total Claimed Amount [Sum of line (08) and line (14)]	6,494,303

Revised 09/03

Tab 5

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only
(19) Program Number 00144
(20) Date Filed MAY 01 2007
(21) LRS Input

LABEL HERE

(01) Claimant Identification Number: 9919

(02) Claimant Name: **Auditor-Controller**

County of Location: **County of Los Angeles**

Street Address or P.O. Box: 500 West Temple Street, Room 603

City: Los Angeles | State: CA | Zip Code: 90012

Type of Claim	Estimated Claim		Reimbursement Claim	
	(03) Estimated	☐	(09) Reimbursement [A]	X
	(04) Combined	☐	(10) Combined	☐
	(05) Amended	☐	(11) Amended	X
Fiscal Year of Cost	(06)		(12) 2005/2006	
Total Claimed Amount	(07)		(13) $12,487,968	
Less: 10% Late Penalty, but not to exceed $1,000			(14)	
Less: Estimated Claim Payment Received			(15) $9,010,351	
Net Claimed Amount		$0	(16) $3,477,617	
Due from State	(08)	$0	(17) $3,477,617	
Due to State			(18)	

Reimbursement Claim Data

(22) FORM-1, (04)(A)(g)	
(23) FORM-1, (04)(B)(g)	2,824,466
(24) FORM-1, (04)(C)(g)	
(25) FORM-1, (04)(D)(g)	
(26) FORM-1, (04)(E)(g)	15,504,568
(27) FORM-1, (04)(F)(g)	
(28) FORM-1, (06)	2
(29) FORM-1, (07)	342,613
(30) FORM-1, (09)	
(31) FORM-1, (10)	15,033,605
(32)	
(33)	
(34))	
(35))	
(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 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 indentified, 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: 4/27/07

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

Form FAM-27 (Revised 9/03)

[A] See Schedule 1(a) for derivation of sum in Box (13). See schedule 1(b) for sums in Boses (22-31)

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

April 27, 2007

Ms. Ginny Brummels
Local Reimbursement Section
Division of Accounting & Reporting
3301 C Street, Suite 500
Sacramento, CA 94250-5872

Dear Ms. Brummels:

Los Angeles County Claim – Fiscal Year 2005-06
Handicapped and Disabled Students Program Number 111
Claim Instruction Number 2006—32, Issued January 2, 2007

We herein submit the subject reimbursement claim in the amount of $12,487,968 for payment. Under guidance provided by your office to Leonard Kaye, of my staff, on April 24, 2007, we have combined all Program Number 111 claims for 2005-06 into one claim as detailed on the attached schedule.

Leonard Kaye is available at (213) 974-8564 to answer any questions you or your staff may have in this matter. Thank you.

Very truly yours,

J. Tyler McCauley
Auditor-Controller

John Naimo FOR

Connie Yee, Chief
Accounting Division

CY:LK
Enclosures

SCHEDULE 1(a)
County of Los Angeles Consolidated Claim
Handicapped and Disabled Students Program # 111
Claim Instruction No. 2006-32, Issued January 2, 2007
Fiscal Year 2005-06

Consolidated Program #	Consolidated Program Name	Fiscal Year	Los Angeles Co. Depts. MH	Los Angeles Co. Depts. DCFS	Totals
111 (a)	Handicapped & Disabled (old)	2005-06	$8,849,926 (c)	$0	8,849,926
111(b)	Handicapped & Disabled (New)	2005-06	264,301 (d)	3,373,741	3,638,042
	Total [Program 111 for 2005-06]		9,114,227	3,373,741	12,487,968

Footnotes

(a) Claimed in accordance with Program 111 [Services to Handicapped and Disabled Students] as revised/issued September, 2000. These instructions excluded in-State Room and Board. See Tab "Amended 2005-06" for detailed amended claim information supporting $8,849,926 claimed.

(b) Claimed in accordance with Program 111 [Services to Handicapped and Disabled Students] as revised/issued January 2, 2007. These instructions included in-State Room and Board.

(c) Reflects a reduction, filed as an amendment on 4/27/07, to correct the LAC-DMH Mode 60 Code [unit cost] from $120.93 to $106.76 which resulted in a reduction of $160,425 from the original amount claimed of $9,010,351 on January 12, 2007 to the $8,849,926 claimed on 4/27/07.

(d) As filed on 4/27/07, this is for new and allowable reimbursable "initial assessment of pupil" activities under Program 111(new) instructions issued 1/2/07.

SCHEDULE 1(a)

State Controller's Office | **SCHEDULE 1(b)** | Mandated Cost Manual

MANDATED COSTS
HANDICAPPED AND DISABLED STUDENTS
CLAIM SUMMARY

FORM 1

(01) Claimant:	(02) Type of Claim		Fiscal Year
County of Los Angeles / Consolidated	Reimbursement	X	
	Estimated		**2005/2006**

(03) Department							
Direct Costs	**Object Accounts**						
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contract Services	(e) Fixed Assets	(f) Travel	(g) Total
A. Renew Interagency Agreement							
B. Initial Assessment of Pupil	2,824,466						2,824,466
C. Participation in IEP Team							
D. Lead Case Manager							
E. Out-of-Home Residential Care	15,504,568						15,504,568
F. Due Process Hearings							
(05) Total Direct Costs	18,329,034						18,329,034

Indirect Costs		
(06) Indirect Cost Rate	***See attached FY 2004/2005 Indirect Cost Rate Schedule (Attachment I)***	1.8692%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	342,613
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	18,671,647

Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements	**See detail on Attachment 1, page 1**	15,033,605
(11) Total Claimed Amount	[line (08) - {line (09) + line (10)}] ***See Attachment 1***	3,638,042

Revised 01/07

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

SERVICES TO HANDICAPPED STUDENTS

For State Controller Use Only	Program
(19) Program Number 00111	
(20) Date Filed JAN 17 2008	
(21) LRS Input / /	

LABEL HERE

(01) Claimant Identification Number: 9919

(02) Claimant Name: **Auditor-Controller**

County of Location: **County of Los Angeles**

Street Address or P.O. Box: 500 West Temple Street, Room 603

City: Los Angeles | State: CA | Zip Code: 90012

Type of Claim	Estimated Claim		Reimbursement Claim	
	(03) Estimated	X	(09) Reimbursement	X
	(04) Combined		(10) Combined	
	(05) Amended		(11) Amended	

Fiscal Year of Cost	(06) **2006/2007**	(12) **2005/2006**	(30) HDS-1, (06)	
Total Claimed Amount	(07) $9,911,386	(13) $9,010,351	(31) HDS-3, (05)	392,269
Less: **10% Late Penalty, but not to exceed $1,000**		(14)	(32) HDS-3, (06)	
Less: **Estimated Claim Payment Received**		(15) $4,967,402	(33) HDS-3, (07)	1,583,547
Net Claimed Amount	$9,911,386	(16) $4,042,949	(34) HDS-3, (09)	26,536,393
Due from State	(08) $9,911,386	(17) $4,042,949	(35) HDS-3, (10)	
Due to State		(18)	(36)	

Reimbursement Claim Data

(22) HDS-1, (03)(a)	
(23) HDS-1, (03)(b)	
(24) HDS-1, (03)(c)	
(25) HDS-1, (04)(1)(d)	
(26) HDS-1, (04)(2)(d)	
(27) HDS-1, (04)(3)(d)	
(28) HDS-1, (04)(4)(d)	
(29) HDS-1, (04)(5)(d)	

(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 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 indentified, 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: J. Tyler McCauley

Date: 1/12/07

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.lacounty.gov

Form FAM-27 (Revised 9/03)

COUNTY OF LOS ANGELES

FISCAL YEAR (FY) 2005-06 SB 90 CHAPTER 1747/84
SERVICES TO HANDICAPPED STUDENTS REIMBURSEMENT CLAIM

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Program 111	MANDATED COSTS SERVICES TO HANDICAPPED STUDENTS CLAIM SUMMARY	FORM HDS - 3

(01) Claimant:	(02) Type of Claim		Fiscal Year:
	Reimbursement	X	
Los Angeles County	Estimated		2005/2006

(03)	Reimbursable Components	
	Assessment of Individuals with Exceptional Needs	
(a)	Assessment: Interviews, Review of Records, Observations, Testing, etc.	2,958,020
(b)	Residential Placement: IEP Reviews, Case Management, and Expanded IEP	0
(c)	Related Services: Attendance at IEP meetings, Meetings with IEP Members and Parents, and Review of Independent Assessment.	0
(d)	Due Process Proceedings	0
(e)	Administrative Costs *[From HDS-6 line (07)]*	361,162
	Mental Health Treatment	
(f)	Treatment Services: Short-Doyle Program	24,379,654
(g)	Administrative Costs *[From HDS-6 line (07)]*	2,156,739
(04)	Sub-total for Assessment of Individual with Exceptional Needs [Sum of (03), lines (a) to (e)]	3,319,182
(05)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) *(Attachment 7a)*	392,269
(06)	Less: Amount Received from State Categorical Funding	0
(07)	Less: Amount Received from Other (Identify) - Federal IDEA Funds *(Attachment 7f)*	1,583,547
(08)	Total for Assessment of Individual with Exceptional Needs [Line (04) minus the sum of lines (05) to (07)]	1,343,366
(09)	Sub-Total for Mental Health Treatment [Block (03), lines (f) and (g)]	26,536,393
(10)	Less: Non-Categorical State General/Realignment Funds	0
(11)	Less: Amount Received from State Categorical Funding	0
(12)	Less: Amount Received from Short-Doyle/Medi-Cal (FFP only) *(Attachment 7a)*	4,733,002
(13)	Less: Amount Received from Other (Identify)	
	- Federal Financial Participation share of Admin. Cost *(Attachment 7a)*	604,736
	- State General Fund (SGF) from Early and Periodic Screening Diagnosis Treatment (EPSDT) and share of Admin Cost *(Attachment 7b)*	3,890,785
	- Third Party Revenues and share of Admin. Cost *(Attachment 7d)*	1,208
	- Case Management Out-Of-State Placement Adjustment - SB 90 Chapter 654 *(Attachment 7e)*	637,397
	- Federal Individuals with Disabilities Education Act (IDEA) Funds *(Attachment 7f)*	9,002,280
(14)	Total Mental Health Treatment [Line (09) minus the sum of lines (10) to (13)]	7,666,985
(15)	Total Claimed Amount [Sum of line (08) and line (14)]	9,010,351

Revised 09/03

Tab 6

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

Claim of: County of Santa Clara, Claimant	No. CSM-4282 Chapter 1747, Statutes of 1984 Chapter 1274, Statutes of 1985 Title 2, Div. 9, Sections 60000 through 60200, California Code of Regulations Handicapped and Disabled Students

DECISION

The attached Proposed Statement of Decision of the Commission on State Mandates is hereby adopted by the Commission on State Mandates as its decision in the above-entitled matter.

This Decision shall become effective on April 26, 1990.

IT IS SO ORDERED April 26, 1990.

Fred R. Buenrostro,
Vice-Chairperson
Commission on State Mandates

WP0363h

COURT PAPER
STATE OF CALIFORNIA
STD. 113 REV. 8-72)

85 34769

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

Claim of COUNTY OF SANTA CLARA, Claimant	)	No. CSM-4282

PROPOSED DECISION

On December 1, 1988, in Sacramento, California, Keith A. Levy, Administrative Law Judge, Office of Administrative Hearings, State of California, heard this matter. Harlan E. Van Wye, Deputy Attorney General, represented the California State Departments of Finance, Education, and Mental Health. Susan A. Chapman, Deputy County Counsel, represented the County of Santa Clara.

Evidence was received and the record remained open for the submission of post hearing briefs. The opening brief from the State of California was received on January 30, 1989. The opening brief from the County of Santa Clara was received on January 30, 1989. Reply briefs were received from the State of California and the County of Santa Clara on February 27, 1989. The matter was thereupon submitted.

On November 30, 1989, in Sacramento, California, the Commission on State Mandates **("Commission")** heard this matter. Harlan E. Van Wye, Deputy Attorney General, represented the California State Departments of Finance, Education, and Mental Health. Susan A. Chapman, Deputy County Counsel, represented the County of Santa Clara.

I. ISSUES

Do the provisions of Chapter 1747, Statutes of 1984, Chapter 1274, Statutes of 1985, and Title 2, Division 9, sections 60000 through 60200, of the California Code of Regulations, require counties to implement a new program or provide a higher level of service in an existing program within the meaning of Government Code section 17514 and section 6, article XIIIB of the California Constitution? If so, are the counties entitled to reimbursement under the provisions of section 6, article XIIIB of the California Constitution?

II. FACTS

A. Background

The County of Santa Clara filed a Test Claim with the Commission under the provisions of the Government Code commencing with section 17500. Santa Clara County alleges that Chapter 1747, Statutes of 1984 and Chapter 1274, Statutes of 1985, and Title 2, Division 9, sections 60000 through 60200, of the California Code of Regulations, relating to the provision of certain mental health services for handicapped and disabled students, impose a reimbursable state mandated program on the County within the meaning of section 6, Article XIIIB of the California Constitution and Government Code section 17514.

On January 28, 1988, this matter was referred to the Office of Administrative Hearings by the Commission for a hearing.

After a prehearing conference, the parties, at the suggestion of the Administrative Law Judge, arrived at a "Joint Statement of Facts??, by which the matter was submitted.

The following facts are based upon the "Joint Statement of Facts" to extent that they are pertinent in the Commission% determination of a reimbursable state mandated program.

The fundamental component of federal law prohibiting discrimination against handicapped individuals in any program receiving federal funds was enacted by Congress in 1973 as Public Law 93-112, Title V, section 504 (codified at Title 29 U.S. Code . section 794). "Section 504" requires the promulgation of regulations by each agency of the federal government as may be necessary to carry out the provisions of section 504 and other laws providing protection to the handicapped. At least 23 federal agencies and departments have promulgated "504 regulations."

In 1976, the **"Education** for All Handicapped Children **Act",** 20 U.S.C. section 1400 et seq. **("EHA")** was enacted. Shortly thereafter, **"504 regulations"** were enacted (now **recodified** as 34 Code of Federal Regulations, Part 104) which require that recipients of federal funding which operate a public or elementary or secondary education program **"...provide** a free appropriate public education to each qualified handicapped person who is in the recipient% jurisdiction, regardless of the nature or severity of the persons handicap." 34 C.F.R. Part 104.33. The EHA and its implementing regulations, 34 C.F.R. section 300.1 et **seq.,** establish procedural and substantive standards for educating handicapped students. The EHA also incorporates by reference state substantive and procedural standards concerning the education of handicapped students. 20 U.S.C. section **1401(18);** 34 C.F.R. section 300.4. In order to receive federal funds, a state must adopt a plan specifying how it will comply with federal requirements. 20 U.S.C. sections 1412 and 1414(a).

Under the EHA, handicapped children are guaranteed the right to receive a free appropriate public education which emphasizes special education, and related services designed to meet their unique educational needs. 20 U.S.C. sections **1400(c)** and 1412.

"Special education" means specially designated instruction to meet the unique needs of a handicapped child, including classroom instruction and instruction in physical education, as well as home instruction and instruction in hospitals and institutions. 20 U.S.C. section **1401(a)(16).**

"Related services" are defined by statute to include transportation and such developmental, corrective, and other supportive supplemental services as may be required to assist a handicapped child to benefit from special education. 20 U.S.C. section **1401(a)(17).** Supportive services include speech pathology and audiology, psychological services, physical and occupational therapy, recreation, counseling services, and limited medical services. Related services are to be provided at no cost to parents or children. If placement in a public or private residential program is necessary to provide special education and related services to a handicapped child, the program, including non-medical care and room and board, must be at no cost to the parents of the child. 34 C.F.R. section 300.302.

"Handicapped **children"** are defined as children who are mentally retarded, hard of hearing, deaf, speech or language impaired, visually handicapped, seriously emotionally disturbed, orthopedically impaired, or health impaired, or children with specific learning disabilities, who by reason thereof require special education and related services. 20 U.S.C. section **1401(1).**

The EHA provides a specific mechanism for insuring that handicapped children receive a free appropriate public education: the Individualized Education Program **("IEP").** The IEP is a written statement for a handicapped child that is developed and implemented in accordance with federal IEP regulations. 34 C.F.R. section 300.340; 34 C.F.R. section 300.346. The state educational agency of a state receiving federal funding must insure that each public agency develops and implements an IEP for each of its handicapped children. 34 C.F.R. section 300.341.

The IEP process begins when a child is identified as possibly being handicapped. He or she must be evaluated in all areas of suspected handicaps by a multidisciplinary team, which includes a teacher or specialist with knowledge in the area of suspected disability. Parents also have the right to obtain an independent assessment of their child by a qualified professional. School districts are required to consider the independent assessment as part of their educational planning for the pupil.

If it is determined that the child is handicapped within the meaning of EHA, an IEP meeting must take place. Participants in the IEP meeting (the **"IEP team")** include a representative of the local educational agency **("LEA"),** the child's teacher, one or both of the child's parents, the child if appropriate, and other individuals, at the discretion of the parent or agency. 34 C.F.R. section 300.344.

The written IEP is an educational prescription which includes statements of the child's present levels of educational performance, annual goals (including short term instructional objectives), and specific special education and related services to be provided to the child and the setting in which the services will be provided, along with the projected dates for initiation of services and the anticipated duration of the services. It also includes appropriate objective criteria, evaluation procedures and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved. 20 **U.S.C.** section 1414(a) (5); 34 C.F.R. sections 300.340-349. This document serves as a commitment of resources necessary to enable a handicapped child to receive needed special education and related services, and becomes -- a management tool, a compliance and monitoring document, and an evaluation device to determine the extent of the child's progress.

Each public agency must have an IEP in effect at the beginning of each school year for every handicapped child who is receiving special education from that agency. The IEP must be in effect before special education and related services are

provided, and special education and related services set out in a child's IEP must be provided as soon as possible after the IEP is finalized. 34 C.F.R. section 300.342. Meetings must be conducted at least once a year to review and, if necessary, to revise each handicapped child's IEP. More frequent meetings may take place if needed.

In response to the EHA, California adopted a state plan and enacted a series of statutes and regulations designed to comply with federal law. Education Code section 56000 et seq.; Government Code section 7570 et seq.: Title 2, California: Code of Regulations section 60000 et seq.: and Title 5 California Code of Regulations section 3000 et seq.

The responsibility for supervising education and related services for handicapped children was delegated to the Superintendent of Public Education. Government Code section 7561; Education Code section 56135.

In California, public education services are directly delivered through LEAs throughout the state. The legislation that is the subject of this Test Claim shifted certain IEP responsibilities from LEAs to county mental health programs.

Chapter 797 of the Statutes of 1980 added Part 30 (commencing with section 56000) to Division 4 of Title 2 of the Education Code to set forth the basic California IEP process for identifying special education children and providing special education and related services necessary for an "individual with exceptional needs" to benefit from a free appropriate public education.

An "individual with exceptional needs" is defined in Education Code section 56026 and includes those individuals in need of mental health services.

Before July 1, 1986, LEAs, i.e., school districts and county offices of education, were responsible for the education of special education students, including the provision of related services necessary for the individual to benefit from education. These responsibilities for identifying and assessing individuals with suspected handicaps, as well as the responsibility for providing related services, includes mental health services required in individual IEPs. LEAs were financially responsible for the provision of mental health services required in the IEP.

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B. Legislation That Is The Subject To This Test Claim and Other Relevant Statutes

Chapter 1747 of the Statutes of 1984 added Chapter 26, commencing with section 7570, to Division 7 of Title 1 of the Government Code and amended section 11401 of the Welfare and Institutions Code, relating to minors.

Chapter 1274 of the Statutes of 1985 amended sections 7572, 7572.5, 7575, 7576, 7579, 7582, and 7587 of, amended and repealed 7583 of, added section 7586.5 and 7586.7 to, and repealed 7574 of, the Government Code, amended sections 5651, 10950, and 11401 and added Chapter 6, commencing with section 18350, to Part 6 of Division 9 of the Welfare and Institutions Code, relating to minors, and made an appropriation therefor.

Government Code section 7571 requires the Secretary of Health and Welfare to designate a single agency in each county to coordinate the service responsibilities described in Government Code section 7572.

Government Code section 7576 provides that any community mental health service designated by the State Department of Mental Health shall be responsible for the provision of psychotherapy or other mental health services, as defined by Division 9, Title 2, California Code of Regulations, when required in an individual's IEP.

Section 60040, Title 2, California Code of Regulations, implements Government Code section 7572 and states that a responsible LEA preparing an initial assessment plan in accordance with section 56320 et seq. of the Education Code **may**, with parental consent, refer the person suspected of being an **"individual** with exceptional **needs"** to the local mental health program to determine the need for mental **health services** when certain conditions have been satisfied. Following that referral, the local mental health program shall be responsible for reviewing the educational information, observing, if necessary, the individual in the school environment, and determining if mental health assessments are needed. The local mental health program shall provide to the IEP team a written **assessment** report in accordance with Education Code section 56327.

If the written assessment report in accordance with Education Code section 56327 indicates that mental health services are to be provided in an individual's IEP, section 60050, Title 2, Code of California Regulations, requires that the following shall be included in the individual's IEP: a description of

the mental health services to be provided: the goals and objectives of the mental health services, with appropriate objective criteria and evaluation procedures to determine whether objectives are being achieved: and initiation, frequency, and duration of the mental health services to be provided to the individual.

If the written assessment report in accordance with Education Code section 56327 indicates that the **"individual** with exceptional **needs"** is classified as **"seriously** emotionally **disturbed"** and any member **of** the IEP team recommends residential placement based on relevant assessment information, Government Code section 7572.5, subdivision (a), requires the expansion of the IEP team to include a representative of the county mental health department.

The expanded IEP team, pursuant to Government Code section 7572.5, subdivision (b), requires the expanded IEP team to review the mental health assessment and determine whether the individual's needs can be reasonably met through any combination of nonresidential services, and whether residential services will enable the individual to benefit from educational services, and whether residential services are available which will address the individual's needs and ameliorate the conditions leading to the **"seriously** emotionally disturbed" designation. The provisions of Government Code section 7572.5, subdivisions (a) and (b), required, for the first time, the expansion of the IEP team to include county personnel as a member.

Section 60100, Title 2, California Code of Regulations, implements Government Code section 7572.5, subdivisions (a) and (b).

Government Code section 7572.5, subdivision (c)(1), provides that if the IEP requires residential placement, the county mental health department shall be designated as the lead case manager. Lead case management responsibility may be delegated to the county welfare department by agreement between the county welfare department and the county mental health department. However, the county mental health department shall retain financial responsibility for provision of case management services. The provisions of Government Code section 7572.5, subdivision (c)(2), require the IEP to include provisions for review of case progress, of the continuing need for residential placement, of the compliance with the IEP, of the progress toward ameliorating the **"seriously** emotionally disturbed" condition, and identification of an appropriate residential facility for placement. There must be a review by the full IEP team every six months. The provisions of Government Code section 7572.5, subdivision **(c)(1),** required

the county personnel department, for the first time, to assume a lead case management role in the IEP process when it is determined that the **"individual** with exceptional needs" is "seriously emotionally disturbed" and requires residential placement.

Section **60110,** Title 2, California Code of Regulations, implements section 7572.5, subdivision (c), of the Government Code.

The law pertaining to the funding, organization, and operation of community mental health services in California, known as the **"Short-Doyle** Act", is contained almost exclusively in Part 2 (commencing with section 5600) of Division 5 of the Welfare and Institutions Code. The Short-Doyle Act was enacted in 1979 to organize and finance community mental health services for the mentally disordered in every county through locally administered and locally controlled community mental health programs. Before that time, state hospitals played a large role in the provision of mental health services. The Short-Doyle Act was a step in the de-institutionalization of the mentally ill.

The Short-Doyle Act was intended to efficiently utilize state and local resources, to integrate state-operated and community programs into a unified mental health system, to ensure appropriate utilization of all mental health professions, to provide a means for local government participation in determining the need for and allocation of mental health resources, to establish a uniform ratio of local and state government responsibility for financing mental health services, and to provide a means for allocating state mental health funds according to community needs.

The goals of Short-Doyle community mental health programs are threefold: to assist persons who are institutionalized because of mental disorder, or who have a high risk of becoming so, to lead lives which are as normal and independent as possible; to assist persons who experience temporary psychological problems which disrupt normal living to return as quickly as possible to a level of functioning which enables them to cope with their problems; and to prevent serious mental disorders and psychological problems. Welfare and Institutions Code section 5600.

Short-Doyle services are to be provided through community mental health services covering an entire county, or counties, established by the Board of Supervisors of each county. Welfare and Institutions Code section 5602. In most counties, the community mental health service area is the county, and the local mental health agency is an agency of the county.

Generally, each county is required under the Short-Doyle Act to develop and adopt a mental health plan annually specifying services to be provided in county facilities, in state hospitals, and through private agencies. Welfare and Institutions Code section 5650.

Welfare and Institutions Code section 5651 requires a programmatic description of each of the services to be provided in a county's annual Short-Doyle plan. Welfare and Institutions Code section 5651, subdivision (g), requires the county Short-Doyle annual plan to include a description of the services required by Government Code sections 7571 and 7576, including the cost of those services.

Welfare and Institutions Code section 5705 states that the net cost of all services specified in the approved county Short-Doyle plan shall be financed under the Short-Doyle program on the basis of ninety (90) percent state funds and ten (10) percent county funds, and the cost of the services shall be the actual cost or a negotiated net amount or rates approved by the Director of the Department of Mental Health.

The Budget Act of 1986 allocated $2'000,000 to the State Department of Mental Health for assessments, treatment, and case management services, and made available for transfer from the State Department of Education to the State Department of Mental Health an additional **$2,700,000** for assessments and mental health treatment services for IEP individuals. Item 4440-131-001, Chapter 186, section 2.00, Statutes of 1986; Chapter 1133, section 3, Statutes 1986.

Additional amounts were to be transferred from the State Department of Education to the State Department of Mental Health if reports of **LEAs** indicated higher costs during Fiscal Year 1985-86 for services that are the subject of this Test Claim. Relatively low figures were reported initially. The Auditor General's Report showed wide discrepancies among school districts in the manner in which they reported their costs, and it was determined by the State Auditor General that the figures submitted were unreliable. (Report by the Office of the Auditor General, April 1987, P-640)

County of Santa Clara alleged that it has incurred costs in excess-of **$200.00** as a result of the legislation that is the subject of this Test Claim.

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III. FINDINGS

Based upon the above facts and evidence both oral and documentary having been introduced, in order to determine whether the legislation that is the subject of this Test Claim imposes costs mandated by the state as defined by Government Code section 17514 and are subject to the reimbursement requirements of section 6, article XIIIB, of the California Constitution, the Commission finds the following:

It was found that the legislation that is the subject of this test claim shifted certain IEP responsibilities, which were previously performed by LEAs, to local mental health programs.

It was found that section 60040, Title 2, California Code of Regulations, requires, for the first time, that the local mental health programs shall provide to the IEP team a written mental health assessment report, in accordance with Education Code section 56327, on the need for mental health services. The local mental health program is required to provide such report whenever an LEA refers an individual suspected of being an "individual with exceptional needs" to the local mental health department.

It was found that Government Code section 7572.5, subdivisions (a) and (b), requires, for the first time, that the IEP team be expanded to include mandatory participation by county personnel. This mandatory participation by county personnel is required when the written mental health assessment report provided by the local mental health program determines that an "individual with exceptional needs" is "seriously emotionally disturbed", and any member of the IEP team recommends residential placement based upon relevant assessment information.

It was found that Government Code section 7572.5, subdivision (c), designates, for the first time, that the local mental health program shall act as the lead case manager when the IEP prescribes residential placement for an "individual with exceptional needs" who is "seriously emotionally disturbed?

It was found that the following requirements of a local mental health program are not subject to the provisions of the Short-Doyle Act, Welfare and Institution Code section 5600 et seq.:

(i) the preparation of a written mental health assessment report pursuant to section 60040, Title 2, Code of California Regulations,

(ii) the participation on the expanded IEP team pursuant to Government Code section 7572.5, subdivisions (a) and **(b) , and**

(iii) the role as lead case manager, pursuant to Government Code section 7572.5, subdivision (c), when residential placement is prescribed for an **"individual** with exceptional needs" who is **"seriously** emotionally disturbed/

Government Code section 7571 requires the Secretary of Health and Welfare to designate a single agency in each county to coordinate the service responsibilities described in Government Code section 7572.

Government Code section 7576 provides that the [county] community mental health service shall be responsible for the provision of psychotherapy or other mental health services as defined by Title 2, California Code of Regulations, commencing with section 60000, when required in an individual's IEP. It was found that such individuals are "individuals with exceptional needs," including those designated as **"seriously** emotionally **disturbed."**

Welfare and Institutions Code section 5651 requires a programmatic description of each of the services to be provided in a county's Short-Doyle annual plan. Welfare and Institutions Code section 5651, subdivision (g), requires, for the first time, the county Short-Doyle annual plan to include a description of the county mental health services required by Government Code sections 7571 and 7576, including the cost of those services. It was found that the provisions of Government Code sections 7571 and 7576 and their implementing regulations are mental health services provided pursuant to the county's Short-Doyle annual plan.

Welfare and Institutions Code section 5705 states that the net cost of all services specified in the approved county Short-Doyle annual plan shall be financed under the Short-Doyle program on the basis of ninety (90) percent state funds and ten (10) percent county funds, and the cost of the services shall be the actual cost or a negotiated net amount or rates approved by the Director of the Department of Mental Health. It was found that the mental health services provided, pursuant to Government Code sections 7571 and 7576, must be included in the county's Short-Doyle annual plan in accordance with Welfare and Institutions Code section 5651, subdivision **(g).** Therefore, such mental health services are subject to the financial provisions of the Short-Doyle Act.

The legislation that is the subject of this Test Claim does not implement a federal mandate contained in section 504 of the Rehabilitation Act of 1973. The provisions of section 504 of

the Rehabilitation Act of 1973, as amended by the Rehabilitation Act Amendments of 1974 (P.L. 93-516, 29 **U.S.C. 794),** together with the implementing regulations, prohibits discrimination against handicapped individuals in any program receiving federal funds. The section 504 regulation requirement that recipients of federal funding who operate educational programs **". . .** provide a free appropriate public education to each qualified handicapped person . . ." does not apply to counties which do not operate a public or elementary or secondary education program. The responsibility of providing public education and related services is on educational agencies and not **the counties.**

The legislation that is the subject of this Test Claim is not state legislation implementing a federal mandate contained in The Education for All Handicapped Children Act of 1975 (EHA). Under the EHA, handicapped children are guaranteed the right to receive a free appropriate public education which emphasizes special education, and related services designed to meet their unique educational needs. The EHA does not apply to counties which do not operate a public or elementary or secondary education program. The responsibility of providing public education and related services is on educational agencies and not on the counties.

The legislation that is the subject of this Test Claim does not merely affirm for the State that which had been declared existing law by actions of the court. No court decisions impose on counties the responsibility of providing services which relate to the provision of educational services.

It was found that none of the requisites for denying a claim specified in Government Code section 17556 were applicable.

IV. APPLICABLE LAW RELEVANT TO THE DETERMINATION OF A REIMBURSABLE STATE MANDATED PROGRAM

Government Code section 17551, subdivision (a) provides:

> **"The** commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California **Constitution."**

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Government Code section 17514 provides:

> "'Costs mandated by the state' means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution."

Section 6, article XIIIB of the California Constitution reads:

> 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 such local government for the costs of such program or increased level of service, except that the Legislature may, but need not, provide such subvention of funds for the following mandates:
>
> (a) Legislative mandates requested by the local agency affected:
> (b) Legislation defining a new crime or changing an existing definition of a crime; or
> (c) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975."

V. CONCLUSION

The Commission determines that it has the authority to decide this claim under the provisions of Government Code section 17551, subdivision (a).

The Commission concludes that, to the extent that the provisions of Government Code section 7572 and section 60040, Title 2, Code of California Regulations, require county participation in the mental health assessment for "individuals with exceptional needs," such legislation and regulations impose a new program or higher level of service upon a county.

Moreover, the Commission concludes that **any** related participation on the expanded IEP team and case management services for **"individuals** with exceptional **needs"** who are designated as **"seriously** emotionally disturbed," pursuant to subdivisions (a), **(b),** and **(c) of** Government Code section 7572.5 and their implementing regulations, impose a new program or higher level of service upon a county. Furthermore, -the Commission concludes that the aforementioned mandatory county participation in the IEP process is not subject to the Short-Doyle Act, commencing with Welfare and Institutions Code section 5600. Accordingly, such costs related thereto are costs mandated by the state and are fully reimbursable within the meaning of section 6, article XIIIB of the California Constitution.

The Commission concludes that the provisions of Welfare and Institutions Code section 5651, subdivision (g), result in a higher level of service within the county Short-Doyle program because the mental health services, pursuant to Government Code sections 7571 and 7576 and their implementing regulations, must be included in the county Short-Doyle annual plan. In addition, such services includes psychotherapy and other mental health services provided to "individuals with exceptional **needs,"** including those designated as **"seriously** emotionally disturbed," and required in such individual's IEP. However, such mental health services are subject to the current cost sharing formula of the Short-Doyle Act, through which the state provides ninety (90) percent of the total costs of the Short-Doyle program, and the county is required to provide the remaining ten (10) percent of the funds. Accordingly, only ten (10) percent of such program costs are reimbursable within the meaning of section 6, article XIIIB of the California Constitution as costs mandated by the state, because the Short-Doyle Act currently provides counties ninety (90) percent of the costs of providing those mental health services set forth in Government Code sections 7571 and 7576 and their implementing regulations, and described in the county's Short-Doyle annual plan pursuant to Welfare and Institutions Code section 5651, subdivision (g).

The claimant is directed to submit parameters and guidelines, pursuant to Government Code section 17557 and Title 2, California Code of Regulations section 1183.1, to the Commission for its consideration.

The foregoing determinations are subject to the following conditions:

> The determination of a reimbursable state mandate does not mean that all increased costs claimed will be reimbursed. Reimbursement, if any, is subject to Commission approval of parameters and

guidelines for reimbursement of the mandated program: approval of a statewide cost estimate: a specific legislative appropriation for such purpose; a timely-filed claim for reimbursement: and subsequent review of the claim by the State Controller's Office.

Tab 7

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

Claim Of: County of San Bernardino Claimant	No. CSM-4282 Title 2, Cal. Code Regs., Div. 9, Sections 60000-60200 Chapter 1747, Statutes of 1984 Chapter 1274, Statutes of 1985 ***Handicapped and Disabled Students***

PARAMETERS AND GUIDELINES

The attached ***amended*** Parameters and Guidelines of the Commission on State Mandates are hereby adopted by the Commission on State Mandates in the above entitled matter.

IT IS SO ORDERED August 29, 1996.

K.G. Stewart

Kirk G. Stewart, Executive Director
Commission on State Mandates

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FILE COPY

Hearing Date: August 29, 1996
File Number: CSM-4282
Commission Staff: Lucila Ledesma
LL\4282\RevP&G.Amd

Original Adopted: 8/22/9 1
Revised: **8/29/96**

PARAMETERSANDGUIDELINES

Sections 60000-60200
Title 2, California Code of Regulations, Division 9
Chapter 1747, Statutes of 1984
Chapter 1274, Statutes of 1985
Handicapped and Disabled Students

I. SUMMARY OF MANDATE

Chapter 1747 of the Statutes of 1984 added Chapter 26, commencing with section 7570, to Division 7 of Title 1 of the Government code (Gov. Code).

Chapter 1274 of the Statutes of 1985 amended sections 7572, 7572.5, 7575, 7576, 7579, 7582, and 7587 of, amended and repealed 7583 of, added section 7586.5 and 7586.7 to, and repealed 7574 of, the Gov. Code, and amended section 5651 of the Welfare and Institutions Code.

To the extent that Gov. Code section 7572 and section 60040, Title 2, Code of California Regulations, require county participation in the mental health assessment for "'individuals with exceptional needs, " such legislation and regulations impose a new program or higher level of service upon a county. Furthermore, any related county participation on the expanded "Individualized Education Program" (IEP) team and case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed, " pursuant to subdivisions (a), (b), and (c) of Gov. Code section 7572.5 and their implementing regulations, impose a new program or higher level of service upon a county.

The aforementioned mandatory county participation in the IEP process is not subject to the Short-Doyle Act, and accordingly, such costs related thereto are costs mandated by the state and are fully reimbursable within the meaning of section 6, article XIIIB of the California Constitution.

The provisions of Welfare and Institutions Code section 565 1, subdivision (g), result in a higher level of service within the county Short-Doyle program because the mental health services, pursuant to Gov. Code sections 757 1 and 7576 and their implementing regulations, must be included in the county Short-Doyle annual plan. Such services include psychotherapy and other mental health services provided to "individuals with exceptional needs, " including those designated as "seriously emotionally disturbed, " and required in such individual's IEP.

Such mental health services are subject to the current cost sharing formula of the Short-Doyle Act, through which the state provides ninety (90) percent of the total costs of the Short-Doyle program, and the county is required to provide the remaining ten (10) percent of the funds. Accordingly, only ten (10) percent of such program costs are reimbursable within the meaning of section 6, article XIIIB of the California Constitution as costs mandated by the state, because the Short-Doyle Act currently provides counties ninety (90) percent of the costs of furnishing those mental health services set forth in Gov. Code section 757 1 and 7576 and their implementing regulations, and described in the county's Short-Doyle annual plan pursuant to Welfare and Institutions Code section 565 1, subdivision (g).

II. COMMISSION ON STATE MANDATES' DECISION

The Commission on State Mandates, at its April 26, 1990 hearing, adopted a Statement of Decision that determined that County participation in the IEP process is a state mandated program and any costs related thereto are fully reimbursable. Furthermore, any mental health treatment required by an IEP is subject to the Short-Doyle cost sharing formula. Consequently, only the county's Short-Doyle share (i.e., ten percent) of the mental health treatment costs will be reimbursed as costs mandated by the state.

III. ELIGIBLE CLAIMANTS

All counties

IV. PERIOD OF REIMBURSEMENT

Section 17557 of the Gov. Code states that a test claim must be submitted on or before December 3 1 following a given fiscal year to establish eligibility for that year. The test claim for this mandate was filed on August 17, 1987, all costs incurred on or after July 1, 1986, are reimbursable.

Actual costs for one fiscal year should be included in each claim, and estimated costs for the subsequent year may be included on the same claim, if applicable, pursuant to Government Code section 17561.

If the total costs for a given fiscal year do not exceed $200, no reimbursement shall be allowed, except as otherwise allowed by Gov. Code section 17564.

V. REIMBURSABLE COSTS

A. One Hundred (100) percent of any costs related to IEP Participation, Assessment, and Case Management:

1. The scope of the mandate is one hundred (100) percent reimbursement, except that for individuals billed to Medi-Cal only, the Federal Financing Participation portion (FFP) for these activities should be deducted from reimbursable activities not subject to the Short-Doyle Act.

2. For each eligible claimant, the following cost items are one hundred (100) percent reimbursable (Gov. Code, section 7572, subd. (d)(1)):

   a. Whenever an LEA refers an individual suspected of being an 'individual with exceptional needs' to the local mental health department, mental health assessment and recommendation by qualified mental health professionals in conformance with assessment procedures set forth in Article 2 (commencing with section 56320) of Chapter 4 of part 30 of Division 4 of the Education Code, and regulations developed by the State Department of Mental Health, in consultation with the State Department of Education, including but not limited to the following mandated services:
      i. interview with the child and family,
      ii. collateral interviews, as necessary,
      iii. review of the records,
      iv. observation of the child at school, and
      v. psychological testing and/or psychiatric assessment, as necessary.

   b. Review and discussion of mental health assessment and recommendation with parent and appropriate IEP team members. (Government Code section 7572, subd. (d)(1)).

   c. Attendance by the mental health professional who conducted the assessment at IEP meetings, when requested. (Government Code section 7572, subd. (d)(1)).

   d. Review by claimant's mental health professional of any independent assessment(s) submitted by the IEP team. (Government Code section 7572, subd. (d)(2)).

   e. When the written mental health assessment report provided by the local mental health program determines that an "individual with special needs' is 'seriously emotionally disturbed', and any member of the IEP team recommends residential placement based upon relevant assessment information, inclusion of

the claimant's mental health professional on that individual's expanded IEP team.

f. When the IEP prescribes residential placement for an 'individual with exceptional needs ' who is 'seriously emotionally disturbed, ' claimant' s mental health personnel's identification of out-of-home placement, case management, six month review of IEP, and expanded IEP responsibilities. (Government Code section 7572.5).

g. Required participation in due process procedures, including but not limited to due process hearings.

3. One hundred (100) percent of any administrative costs related to IEP Participation, Assessment, and Case Management, whether direct or indirect.

B. Ten (10) percent of any costs related to mental health treatment services rendered under the Short-Doyle Act :

1. The scope of the mandate is ten (10) percent reimbursement.

2. For each eligible claimant, the following cost items, for the provision of mental health services when required by a child's individualized education program, are ten (10) percent reimbursable (Government Code 7576):

a. Individual therapy,

b. Collateral therapy and contacts,

c. Group therapy,

d. Day treatment, and

e. Mental health portion of residential treatment in excess of the State Department of Social Services payment for the residential placement.

3. Ten (10) percent of any administrative costs related to mental health treatment services rendered under the Short-Doyle Act, whether direct or indirect.

Vi. CLAIM PREPARATION

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate:

A. Actual Increased Costs Method. To claim under the Actual Increased Costs Method, report actual increased costs incurred for each of the following expense categories in the format specified by the State Controller's claiming instructions. Attach supporting schedules as necessary:

1. Employee Salaries and Benefits: Show the classification of the employees involved, mandated functions performed, number of hours devoted to the function, and hourly rates and benefits.

2. Services and supplies: Include only expenditures which can be identified as a direct cost resulting from the mandate. List cost of materials acquired which have been consumed or expended specifically for the purpose of this mandate.

3. Direct Administrative Costs:

   a. One hundred (100) percent of any direct administrative costs related to IEP Participation, Assessment, and Case Management.

   b. Ten (10) percent of any direct administrative costs related to mental health treatment rendered under the Short-Doyle Act.

4. Indirect Administrative and Overhead Costs: To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

   a. Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceeds ten (10) percent of total program direct labor costs, excluding fringe benefits.

   OR if an indirect cost rate greater than ten (10) percent is being claimed,

   b. By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program; each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP(s).

B. Cost Report Method. Under this claiming method the mandate reimbursement claim is still submitted on the State Controller's claiming forms in accordance with the claiming instructions. A complete copy of the annual cost report including all supporting schedules attached to the cost report as filed with DMH must also be filed with the claim forms submitted to the State Controller.

1. To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions :

   a. Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceeds ten (10) percent of total program direct labor costs, excluding fringe benefits.

   OR if an indirect cost rate greater than ten (10) percent is being claimed,

   b. By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program; each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP(s).

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the State Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

A. Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed.

B. The following reimbursements for this mandate shall be deducted from the claim:

1. Any direct payments (categorical funding) received from the State which are specifically allocated to this program; and

2. Any other reimbursement for this mandate (excluding Short-Doyle funding, private insurance payments, and Medi-Cal payments), which is received from any source, e.g. federal, state, etc.

IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

Tab 8

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

RECONSIDERATION OF PRIOR STATEMENT OF DECISION ON: Statutes 1984, Chapter 1747; Statutes 1985, Chapter 1274; California Code of Regulations, Tit. 2, Div. 9, §§ 60000-60610 (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)) CSM 4282 Directed By Statutes 2004, Chapter 493, Section 7, (Sen. Bill No. 1895) Effective September 13, 2004.	**Case No.: 04-RL-4282-10** ***Handicapped & Disabled Students*** 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

RECONSIDERATION OF PRIOR STATEMENT OF DECISION ON: Statutes 1984, Chapter 1747; Statutes 1985, Chapter 1274; California Code of Regulations, Tit. 2, Div. 9, §§ 60000-60610 (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)) CSM 4282 Directed By Statutes 2004, Chapter 493, Section 7, (Sen. Bill No. 1895) Effective September 13, 2004.	**Case No.: 04-RL-4282-10** ***Handicapped & Disabled Students*** 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. John Polich appeared on behalf of the County of Ventura. Patricia Ryan appeared on behalf of the California Mental Health Directors' Association. Jeannie Oropeza and Dan Troy 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

Statutes 2004, chapter 493 (Sen. Bill No. 1895 ("SB 1895")) directs the Commission to reconsider its prior final decision and parameters and guidelines on the *Handicapped and Disabled Students* program. Section 7 of the bill states the following:

> Notwithstanding any other law, the Commission on State Mandates shall, on or before December 31, 2005, reconsider its decision relating to included services and administrative and travel costs associated with services provided pursuant to Chapter 26.5 (commencing with

Section 7570) of Division 7 of Title 1 of the Government Code, and the parameters and guidelines for calculating the state reimbursements for these costs.

Commission Decisions

The Commission adopted the Statement of Decision on the *Handicapped and Disabled Students* program in 1990 (CSM 4282). Generally, the test claim legislation implements federal law 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.[1] The mechanism for providing special education services under federal law is the individualized education program, or IEP. An IEP is a written statement developed after an evaluation of the pupil in all areas of suspected disability and may provide for related services including mental health and psychological services.[2]

Before the enactment of the test claim legislation, the state adopted a plan to comply with federal law. The responsibility for supervising special education and related services was delegated to the Superintendent of Public Instruction. Local educational agencies (LEAs) were financially responsible for the provision of mental health services required by a pupil's IEP.[3]

The test claim legislation, which became effective on July 1, 1986, shifted the responsibility and funding of mental health services required by a pupil's IEP to county mental health departments.

The Commission approved the test claim and found that the activities of providing mental health assessments, participation in the IEP process, psychotherapy, and other mental health services were reimbursable under article XIII B, section 6 of the California Constitution. Activities related to assessments and IEP responsibilities were found to be 100% reimbursable. Psychotherapy and other mental health treatment services were found to be 10% reimbursable due to the funding methodology in existence under the Short-Doyle Act for local mental health services.

The parameters and guidelines for *Handicapped and Disabled Students* (CSM 4282) were adopted in August 1991, and amended in 1996, and have a reimbursement period beginning July 1, 1986. The parameters and guidelines authorize reimbursement for the following activities:

A. One Hundred (100) percent of any costs related to IEP Participation, Assessment, and Case Management:

   1. The scope of the mandate is one hundred (100) percent reimbursement, except that for individuals billed to Medi-Cal only, the Federal Financing

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[1] See federal Rehabilitation Act of 1973 and the Individuals with Disabilities Education Act (IDEA).

[2] Title 20 United States Code sections 1400 et seq.

[3] Education Code sections 56000 et seq.

Participation portion (FFP) for these activities should be deducted from reimbursable activities not subject to the Short-Doyle Act.

2. For each eligible claimant, the following cost items are one hundred (100) percent reimbursable (Gov. Code, § 7572, subd. (d)(1)):

   a. Whenever an LEA refers an individual suspected of being an "individual with exceptional needs" to the local mental health department, mental health assessment and recommendation by qualified mental health professionals in conformance with assessment procedures set forth in Article 2 (commencing with section 56320) of Chapter 4 of part 30 of Division 4 of the Education Code, and regulations developed by the State Department of Mental Health, in consultation with the State Department of Education, including but not limited to the following mandated services:

      i. interview with the child and family,

      ii. collateral interviews, as necessary,

      iii. review of the records,

      iv. observation of the child at school, and

      v. psychological testing and/or psychiatric assessment, as necessary.

   b. Review and discussion of mental health assessment and recommendation with parent and appropriate IEP team members. (Gov. Code, § 7572, subd. (d)(1).)

   c. Attendance by the mental health professional who conducted the assessment at IEP meetings, when requested. (Gov. Code, § 7572, subd. (d)(1).)

   d. Review by claimant's mental health professional of any independent assessment(s) submitted by the IEP team. (Gov. Code, § 7572, subd. (d)(2).)

   e. When the written mental health assessment report provided by the local mental health program determines that an "individual with special needs" is "seriously emotionally disturbed," and any member of the IEP team recommends residential placement based upon relevant assessment information, inclusion of the claimant's mental health professional on that individual's expanded IEP team.

   f. When the IEP prescribes residential placement for an "individual with exceptional needs" who is "seriously emotionally disturbed," claimant's mental health personnel's identification of out-of-home placement, case management, six month review of IEP, and expanded IEP responsibilities. (Gov. Code, § 7572.5.)

   g. Required participation in due process hearings, including but not limited to due process hearings.

3. One hundred (100) percent of any administrative costs related to IEP Participation, Assessment, and Case Management, whether direct or indirect.

B. Ten (10) percent of any costs related to mental health treatment services rendered under the Short-Doyle Act:

1. The scope of the mandate is ten (10) percent reimbursement.

2. For each eligible claimant, the following cost items, for the provision of mental health services when required by a child's individualized education program, are ten (10) percent reimbursable (Gov. Code, § 7576):

a. Individual therapy,

b. Collateral therapy and contacts,

c. Group therapy,

d. Day treatment, and

e. Mental health portion of residential treatment in excess of the State Department of Social Services payment for the residential placement.

3. Ten (10) percent of any administrative costs related to mental health treatment services rendered under the Short-Doyle Act, whether direct or indirect.

In 1993, the Sixth District Court of Appeal, in *County of Santa Clara v. Commission on State Mandates*, issued an unpublished decision that upheld the Commission's decision, including the percentage of reimbursements, on the *Handicapped and Disabled Students* program.[4]

In May 2000, the Commission approved a second test claim relating to the test claim legislation, *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, 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 legislation. 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

[4] *County of Santa Clara v. Commission on State Mandates*, Sixth District Court of Appeal Case No. H009520, filed January 11, 1993.

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' requests on this matter, the reimbursement period for the new amended portions of the parameters and guidelines would begin on July 1, 2000.[5]

The second matter currently pending with the Commission is a consolidated test claim, *Handicapped and Disabled Students II* (02-TC-40 and 02-TC-49), filed by the Counties of Los Angeles and Stanislaus on all of the amendments to the original test claim legislation from 1986 to the present. The test claims in *Handicapped and Disabled Students II* were filed in June 2003 and, if approved by the Commission, will have a reimbursement period beginning July 1, 2001.

Documented Problems with the Test Claim Legislation

There have been funding and implementation problems with this program, which have been well documented. In 2002, the Legislative Analyst's Office issued a budget analysis that described "significant controversy" regarding the program. The report states in relevant part the following:

> Over the last two years, the State Controller's Office (SCO) has audited county AB 3632 mandate reimbursement claims dating back to 1997 (three years of claims for each audited county). Based on information provided by counties and professional mandate claim preparers, we understand that SCO auditors have found that many counties are claiming reimbursements for 100 percent of the cost of providing mental health treatment services to special education pupils, rather than the 10 percent specified under the terms of this mandate. In addition, some counties are not reporting revenues that auditors indicate should be included as mandate cost "offsets." The magnitude of these auditing concerns is unknown, but could total as much as $100 million statewide for the three-year period.[6]

Before the audits could be completed, Statutes 2002, chapter 1167, section 41 (Assem. Bill No. 2851) was enacted directing the State Controller's Office to not dispute the percentage of reimbursement claimed for mental health services provided by counties prior to and through fiscal years 2000-2001. According to the State Controller's Office, however, audits continue for this program to identify unallowable costs. To date,

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[5] California Code of Regulations, title 2, section 1183.2.

[6] Report by Legislative Analyst's Office, *2002 Budget Analysis: Health and Social Services, Department of Mental Health (4440)*, dated February 20, 2002. The *Handicapped and Disabled Students* program is often referred to as the "AB 3632" program.

seventeen audits have been completed, three final reports are in the process, and five audits are in the fieldwork stage.[7]

In addition, the legislative history of SB 1895 refers to a report issued by Stanford Law School in May 2004 on the program that describes the history of the test claim legislation, and addresses the policy and funding issues.[8] According to legislative history, SB 1895 was an attempt to address the issues and recommendations raised in the report.[9]

Accordingly, this reconsideration presents the following issues:

- What is the scope of the Commission's jurisdiction directed by SB 1895?
- Does the test claim legislation constitute a state-mandated new program or higher level of service?
- Does the test claim legislation impose costs mandated by the state within the meaning of article XIII B, section 6 and Government Code section 17514?

Discussion

The courts have found that article XIII B, section 6 of the California Constitution[10] recognizes the state constitutional restrictions on the powers of local government to tax and spend.[11] "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."[12] A test claim statute or executive order may impose a reimbursable state-mandated program if it orders or commands a local agency or school

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[7] E-mail from State Controller's Office dated January 19, 2005.

[8] The report is entitled "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.

[9] Assembly Committee on Education, analysis of SB 1895 as introduced on March 3, 2004, dated June 23, 2004.

[10] Article XIII B, section 6, subdivision (a), (as amended by Proposition 1A in November 2004) provides: "(a) 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."

[11] *Department of Finance v. Commission on State Mandates (Kern High School Dist.)* (2003) 30 Cal.4th 727, 735.

[12] *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

district to engage in an activity or task.[13] 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.[14]

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.[15] 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.[16] A "higher level of service" occurs when the new "requirements were intended to provide an enhanced service to the public."[17]

Finally, the newly required activity or increased level of service must impose costs mandated by the state.[18]

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.[19] 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."[20]

I. What is the scope of the Commission's jurisdiction directed by SB 1895?

Statutes 2004, chapter 493, section 7 (Sen. Bill No. 1895, eff. Sept. 13, 2004), requires the Commission on State Mandates, on or before December 31, 2005, "notwithstanding

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[13] *Long Beach Unified School Dist. v. State of California* (1990) 225 Cal.App.3d 155, 174.

[14] *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*).

[15] *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.)

[16] *San Diego Unified School Dist., supra,* 33 Cal.4th 859, 878; *Lucia Mar, supra*, 44 Cal.3d 830, 835.

[17] *San Diego Unified School Dist., supra,* 33 Cal.4th 859, 878.

[18] *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.

[19] *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

[20] *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.

any other law" to "reconsider its decision relating to included services and administrative and travel costs associated with services provided pursuant to Chapter 26.5 (commencing with Section 7570) of Division 7 of Title 1 of the Government Code, and the parameters and guidelines for calculating the state reimbursements for these costs."

As described in the Background, the Commission has issued two decisions relating to Chapter 26.5 of the Government Code. The first decision, *Handicapped and Disabled Students* (CSM 4282), was adopted on April 26, 1990. The test claim on *Handicapped and Disabled Students* (CSM 4282) was filed on Government Code section 7570 and following, as added and amended by Statutes 1984, chapter 1747, and Statutes 1985, chapter 1274, and on California Administrative Code, title 2, division 9, sections 60000-60610 (Emergency Regulations filed December 31, 1985, designated effective January 1, 1986 (Register 86, No. 1) and re-filed June 30, 1986, designated effective July 12, 1986 (Register 86, No. 28)).

The second decision, *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05), was adopted on May 25, 2000. 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, 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. This test claim did not address the mental health services provided by counties to pupils in the state of California.

A third test claim is pending with the Commission, *Handicapped and Disabled Students II* (02-TC-40 and 02-TC-49), and has been filed by the Counties of Los Angeles and Stanislaus on all of the amendments to the statutes in Chapter 26.5 of the Government Code and to their corresponding regulations from 1986 up to the current date. The test claims in *Handicapped and Disabled Students II* were filed in June 2003 and, if approved by the Commission, will have a reimbursement period beginning July 1, 2001.

For purposes of this reconsideration, the Counties of Los Angeles and Stanislaus contend that SB 1895 requires the Commission to reconsider not only the Commission's original decision in *Handicapped and Disabled Students* (CSM 4282), but also on *all* the subsequent amendments to the statutes and regulations up to the current date that were pled in *Handicapped and Disabled 11*. In this regard, the County of Stanislaus argues that "to reconsider the prior test claim only, without examining that which has amended the program since its original inception in 1984, overlooks 20 years of subsequent legislation and which has lead to the substantial filings which are before the Commission on State Mandates."[21] The Counties further contend that SB 1895 requires the Commission to reconsider the Commission's decision in *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05), adopted on May 25, 2000.

[21] Comments filed by County of Stanislaus on December 15, 2004.

Although the Counties' arguments to analyze Chapter 26.5 of the Government Code in its entirety up to the current date for purposes of reimbursement may have surface appeal, neither the law, nor the plain language of SB 1895 supports that position. For the reasons provided below, the Commission finds that SB 1895 gives the Commission the jurisdiction to reconsider only the original Commission decision, *Handicapped and Disabled Students* (CSM 4282). The Commission does not have the jurisdiction in this case to reconsider *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05), or the jurisdiction to address the statutory and regulatory amendments made to the program since 1985 that have been pled in *Handicapped and Disabled Students II* (02-TC-40 and 02-TC-49). The Commission further finds, based on the language of SB 1895, that the period of reimbursement for the Commission's decision on reconsideration begins July 1, 2004.

A. SB 1895 directs the Commission to reconsider only the original Commission decision, *Handicapped and Disabled Students* (CSM 4282)

It is a well-settled issue of law that administrative agencies, such as the Commission, are entities of limited jurisdiction. Administrative agencies have only the powers that have been conferred on them, expressly or by implication, by statute or constitution. An administrative agency may not substitute its judgment for that of the Legislature. When an administrative agency acts in excess of the powers conferred upon it by statute or constitution, its action is void.[22]

Since the Commission was created by the Legislature (Gov. Code, §§ 17500 et seq.), its powers are limited to those authorized by statute. Government Code section 17551 requires the Commission to hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to reimbursement pursuant to article XIII B, section 6 of the California Constitution. Government Code section 17521 defines the test claim as the first claim filed with the Commission alleging that a particular statute or executive order imposes costs mandated by the state.

Thus, the Government Code gives the Commission jurisdiction only over those statutes and/or executive orders pled by the claimant in the test claim. The Commission does not have the authority to consider a claim for reimbursement on statutes or executive orders that have not been pled by the claimant.

In addition, if the Commission approves the test claim, the period of reimbursement is calculated based on the date the test claim is filed by the claimant. Government Code section 17557, subdivision (e), states "[a] test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year." Thus, if a test claim is filed on June 30, 2004, and is approved by the Commission, the reimbursement period would begin in fiscal year 2002-2003. Reimbursement is not based on the effective and operative date of the particular statute or executive order pled in the test claim, unless the effective and operative date falls after the period of reimbursement.

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[22] *Ferdig v. State Personnel Board* (1969) 71 Cal.2d 96, 103-104.

Furthermore, 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.

In the present case, the Commission's jurisdiction is based solely on SB 1895. Absent SB 1895, the Commission would have no jurisdiction to reconsider any of its decisions relating to Chapter 26.5 of the Government Code since the two decisions on those statutes and regulations were adopted and issued well over 30 days ago.

Thus, the Commission must act within the jurisdiction granted by SB 1895, and may not substitute its judgment regarding the scope of its jurisdiction on reconsideration for that of the Legislature.[23] Since an action by the Commission is void if its action is in excess of the powers conferred by statute, the Commission must narrowly construe the provisions of SB 1895.

Under the rules of statutory construction, when the statutory language is plain the court is required to enforce the statute according to its terms. The California Supreme Court determined that:

> In statutory construction cases, our fundamental task is to ascertain the intent of the lawmakers so as to effectuate the purpose of the statute. We begin by examining the statutory language, giving the words their usual and ordinary meaning. If the terms of the statute are unambiguous, we presume the lawmakers meant what they said, and the plain meaning of the language governs. [Citations omitted.][24]

Neither the court, nor the Commission, may disregard or enlarge the plain provisions of a statute or go beyond the meaning of the words used when the words are clear and unambiguous. Thus, the Commission, like the court, is prohibited from writing into a statute, by implication, express requirements that the Legislature itself has not seen fit to place in the statute.[25] To the extent there is any ambiguity in the language used in the statute, the legislative history of the statute may be reviewed to interpret the intent of the Legislature.[26]

SB 1895 states the following:

> Notwithstanding any other law, the Commission on State Mandates shall, on or before December 31, 2005, reconsider its decision relating to included services and administrative and travel costs associated with services provided pursuant to Chapter 26.5 (commencing with Section 7570) of Division 7 of Title 1 of the Government Code, and the parameters and guidelines for calculating the state reimbursements for these costs.

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[23] *Cal. State Restaurant Assn. v. Whitlow* (1976) 58 Cal.App.3d 340, 346-347.

[24] *Estate of Griswald* (2001) 25 Cal.4th 904, 910-911.

[25] *Whitcomb v. California Employment Commission* (1944) 24 Cal.2d 753, 757.

[26] *Estate of Griswald, supra*, 25 Cal.4th at page 911.

First, the Commission does not have the jurisdiction to "reconsider" the statutory and regulatory amendments enacted after 1985 to the Handicapped and Disabled program that were pled in *Handicapped and Disabled Students II* (02-TC-40 and 02-TC-49) since the Commission has not yet adopted a decision on that claim. Pursuant to Government Code section 17557, subdivision (e), *Handicapped and Disabled Students II* will have a reimbursement period beginning July 1, 2001, if the Commission finds that the statutory and regulatory amendments pled in the claim constitute a reimbursable state-mandated program.

Second, the Commission finds that the Commission does not have the jurisdiction to reconsider the Commission's decision in *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05). The express language enacted by the Legislature in SB 1895 refers to one decision with the use of the singular word "decision." According to the analysis on the bill prepared by the Senate Rules Committee dated August 25, 2004, SB 1895 "[d]irects the Commission on State Mandates (CSM), on or before December 31, 2005, to reconsider its decision relating to administrative and travel costs for AB 3632 (Brown), Chapter 1747, Statutes of 1984 and its parameters and guidelines for calculating state reimbursement costs." The legislative history cites only to the author and one of the statutes pled in the original *Handicapped and Disabled Students* (CSM 4282) test claim. Although, as argued by the Counties, the statutes pled in *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05) are included in Chapter 26.5 of the Government Code, there is no indication in the plain language of SB 1895 or in the Senate Rules Committee analysis that the Legislature intended to give the Commission jurisdiction to reconsider *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05). The SEDs test claim was filed on a 1996 statute (Assem. Bill 2726), introduced by another author who is not identified in SB 1895 or in the legislative history.[27]

Therefore, the Commission finds that the Commission has jurisdiction to reconsider only the original Commission decision, *Handicapped and Disabled Students* (CSM 4282).

Finally, SB 1895 directs the Commission to reconsider its decision relating to "*included services* and administrative and travel costs" associated with services provided pursuant to Chapter 26.5 of the Government Code. The phrase "included services" is broad and does not limit the scope of this reconsideration to any particular service required by the statutes or regulations pled in *Handicapped and Disabled Students*. Therefore, the Commission finds that SB 1895 requires the Commission to reconsider the entire test claim in *Handicapped and Disabled Students*.

B. The period of reimbursement for the Commission's decision on reconsideration begins July 1, 2004

SB 1895, enacted as a 2004 statute, directs the Commission to reconsider its 1990 Statement of Decision on the *Handicapped and Disabled Students* program. The parameters and guidelines for this program were originally adopted in 1991, with a reimbursement period beginning July 1, 1986. Over the last 14 years, reimbursement

[27] Statutes 1996, chapter 654 was introduced by Assembly Member Woods.

claims have been filed with the State Controller's Office for payment on this program, payments have been made by the state, and audits have occurred.

SB 1895, however, does not specify the period of reimbursement for the Commission's decision on reconsideration.[28] The question is whether the Legislature intended to apply the Commission's decision on reconsideration retroactively back to the original reimbursement period of July 1, 1986 (i.e., to reimbursement claims that have already been filed and have been audited and/or paid), or to prospective claims filed in the current and future budget years. If the Commission's decision on reconsideration is applied retroactively, the decision may impose new liability on the state that did not otherwise exist or change the legal consequences of these past events.

For the reasons below, the Commission finds the Legislature intended that the Commission's decision on reconsideration apply prospectively, to current and future budget years only.

The California Supreme Court has recently upheld its conclusion that there is a strong presumption against retroactive legislation. Statutes generally operate prospectively only. A statute may be applied retroactively only if the statute contains "express language of retroactively [sic] or if other sources provide a clear and unavoidable implication that the Legislature intended retroactive application."[29] The court explained its conclusion as follows:

> "Generally, statutes operate prospectively only." [Citation omitted.] "The presumption against retroactive legislation is deeply rooted in our jurisprudence, and embodies a legal doctrine centuries older than our Republic. Elementary considerations of fairness dictate that individuals should have an opportunity to know what the law is and to conform their conduct accordingly ... For that reason, the "principle that the legal effect of conduct should ordinarily be assessed under the law that existed when the conduct took place has timeless and universal appeal." [Citation omitted.] "The presumption against statutory retroactivity has consistently been explained by reference to the unfairness of imposing new burdens on persons after the fact." [Citation omitted.]
>
> This is not to say that a statute may never apply retroactively. "A statute's retroactivity is, *in the first instance, a policy determination for the Legislature* and one to which courts defer absent 'some constitutional objection' to retroactivity." [Citation omitted.] But it has long been established that a statute that interferes with antecedent rights will not operate retroactively unless such retroactivity be "the unequivocal and

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[28] In this respect, SB 1895 is different than another recent statute directing the Commission to reconsider a prior final decision. Statutes 2004, chapter 227, directs the Commission to reconsider Board of Control test claims relating to regional housing. Section 109 of the bill states "[a]ny changes by the commission shall be deemed effective July 1, 2004."

[29] *McClung v. Employment Development Department* (2004) 34 Cal.4th 467, 475.

> inflexible import of the terms, and the manifest intention of the legislature." [Citation omitted.] "*A statute may be applied retroactively only if it contains express language of retroactively [sic] or if other sources provide a clear and unavoidable implication that the Legislature intended retroactive application.*" [Citation omitted.] (Emphasis added.)[30]

There is nothing in the plain language of SB 1895 or its legislative history to suggest that the Legislature intended to apply the Commission's decision on reconsideration retroactively. Section 10 of SB 1895 states that the act was necessary to implement the Budget Act of 2004 and, thus, supports the conclusion that the statute was intended to apply prospectively to the current and future budget years. Similarly, the legislative history contained in the analysis of the Senate Rules Committee supports the conclusion that the statute applies to current and future budget years only. Page seven of the analysis states that "[t]his bill proposes to provide clarification and accountability *regarding the funds provided in the 2004-05 Budget Act* for mental health services for individuals with special needs." (Emphasis added.)

Moreover, had the Legislature intended to apply the Commission's decision on reconsideration retroactively, it would have included retroactive language in the bill similar to the language in other statutes relating to this program. For example, Statutes 2002, chapter 1167, addressed the funding and reimbursement for the Handicapped and Disabled program. The effective and operative date of the statute was September 30, 2002. However, the plain language in section 38 of the bill contains retroactive language that the terms of the statute applied to reimbursement claims for services delivered beginning in fiscal year 2001-2002. Section 41 of the bill also states that county reimbursement claims already submitted to the Controller for reimbursement for mental health treatment services in fiscal years up to and including fiscal year 2000-2001 were not subject to a dispute by the Controller's Office regarding the percentage of reimbursement claimed by the county.

Based on the case law cited above and the plain language of SB 1895, the Commission finds that the period of reimbursement for the Commission's decision on reconsideration begins July 1, 2004. Thus, to the extent there are new activities included in the program that are now reimbursable, reimbursement would begin July 1, 2004.

II. Does the test claim legislation constitute a state-mandated new program or higher level of service?

At the hearing, the Department of Finance argued that the state has chosen to make mental health services related to IEPs the responsibility of the counties and that current federal law allows the state to choose the agency or agencies responsible for service. Thus, the Department of Finance contends that the activities performed by counties under the Handicapped and Disabled Students program are federally mandated and not mandated by the state within the meaning of article XIII B, section 6 of the California Constitution. The Commission disagrees with the Department of Finance.

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[30] *Ibid.*

In 1993, the Sixth District Court of Appeal, in *County of Santa Clara v. State of California*, issued an unpublished decision in the present case upholding the Commission's decision that the test claim legislation constitutes a reimbursable state-mandated program pursuant to article XIII B, section 6 of the California Constitution.[31] Once a court has ruled on a question of law in its review of an agency's action, the agency cannot act inconsistently with the court's order. Instead, absent "unusual circumstances," or an intervening change in the law, the decision of the reviewing court establishes the law of the case and binds the agency and the parties to the action in all further proceedings addressing the particular claim.[32]

Although there have been subsequent amendments to the original test claim legislation that have provided more specificity in the activities performed by counties and that have modified financial responsibilities for the Handicapped and Disabled program, these amendments do not create an "unusual circumstance" or constitute an "intervening change in the law" that would support a finding on reconsideration that the test claim should be denied.[33]

Although the Commission finds that the activities identified in the original Statement of Decision and the financial responsibilities for the program should be further clarified on reconsideration, the decision in *County of Santa Clara* that the test claim legislation is a reimbursable state-mandated program, is binding on the Commission and the parties for purposes of this reconsideration.

Moreover, other case law interpreting article XIII B, section 6, which is described below, further supports the conclusion that the test claim legislation mandates a new program or higher level of service on counties.

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[31] *County of Santa Clara v. Commission on State Mandates*, Sixth District Court of Appeal Case No. H009520, filed January 11, 1993. The court stated the following:

> The intent of section 6 was to preclude the state from shifting to local government the financial responsibility for providing services in light of the restrictions imposed by Proposition 13 on the taxing and spending powers of local government. (*Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 835-836.) Here it is undisputed that the provision of psychotherapy and other mental health services to special education students resulted in a higher level of service within County's Short-Doyle program.

[32] *George Arakelian Farms, Inc. v. Agricultural Labor Relations Board* (1989) 49 Cal.3d 1279, 1291.

[33] The amendments addressing financial responsibilities for this program are included in this analysis. The amendments enacted after 1985 that modify the activities performed by counties, however, are addressed in the *Handicapped and Disabled Students II* test claim filed by the Counties of Los Angeles and Stanislaus (02-TC-40 and 02-TC-49).

A. Case law supports the conclusion that the test claim legislation mandates a new program or higher level of service

The test claim legislation implements federal law 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.

In 1988, the California Supreme Court held that education of handicapped children is "clearly" a governmental function providing a service to the public.[34] Thus, the test claim legislation qualifies as a program that is subject to article XIII B, section 6 of the California Constitution.

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 imposes a federal mandate on the states.[35] 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."[36] 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.[37]

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.[38] The court held 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.[39]

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[34] *Lucia Mar Unified School District, supra*, 44 Cal.3d at page 835.

[35] *Hayes v. Commission on State Mandates* (1992) 11 Cal.App.4th 1564, 1592.

[36] *Hayes, supra*, 11 Cal.App.4th at page 1591.

[37] *Ibid.*

[38] *Ibid.*

[39] *Id.* at pages 1593-1594.

The court described its conclusion as follows:

> The Education of the Handicapped Act [renamed IDEA] is a comprehensive measure designed to provide all handicapped children with basic educational opportunities. While the act includes certain substantive and procedural requirements which must be included in the state's plan for implementation of the act, it leaves primary responsibility for implementation to the state. (20 U.S.C. §§ 1412, 1413.) In short, even though the state had no real choice in deciding whether to comply with the federal act, the act did not necessarily require the state to impose all of the costs of implementation upon local school districts. To the extent the state implemented the act by freely choosing to impose new programs or higher levels of service upon local school districts, the costs of such programs or higher levels of service are state mandated and subject to subvention.[40]

The federal law relevant to this case is summarized on pages 1582-1594 of the *Hayes* decision, and its requirements that existed at the time the test claim legislation was enacted are described below.

1. Pursuant to the court's ruling in *Hayes*, federal special education law imposes a federal mandate on the state

Before the mid-1970s, a series of landmark court cases established the right to an equal educational opportunity for children with disabilities. The federal courts determined that children with disabilities were entitled to a free public program of education and training appropriate to the child's capacity and that the children and their parents were entitled to a due process hearing when dissatisfied with placement decisions.[41]

In 1973, Congress responded with the Rehabilitation Act of 1973, section 504. Section 504 of the Rehabilitation Act of 1973 imposes an obligation on local school districts to accommodate the needs of children with disabilities. Section 504 provides that "[n]o otherwise qualified handicapped individual in the United States, as defined in section 706(7) [now 706(8)] of this title, shall solely by reason of his handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance . . . ." (29 U.S.C. 794.) "Since federal assistance to education is pervasive, ... section 504 was applicable to virtually all public educational programs in this and other states."[42] Section 504 gives school districts "the duty of analyzing individually the needs of each handicapped student and devising a program which will enable each individual handicapped student to receive an appropriate, free public education. The failure to perform this analysis and structure a program suited to the needs of each handicapped

[40] *Id.* at page 1594.

[41] *Id.* at pages 1582-1584.

[42] *Id.* at page 1584.

child, constitutes discrimination against that child and a failure to provide an appropriate, free public education for the handicapped child."[43]

In 1974, Congress became dissatisfied with the progress under earlier efforts to stimulate the states to accommodate the educational needs of children with disabilities. Thus, in 1975, Congress enacted the Education for All Handicapped Children Act. In 1990, the Education for All Handicapped Act was renamed the Individuals with Disabilities Education Act (IDEA).[44]

Since 1975, the IDEA has guaranteed to disabled children the right to receive a free appropriate public education that emphasizes special education and related services designed to meet the child's individual needs. The IDEA further guarantees that the rights of disabled children and their parents are protected.[45] States are eligible for "substantial federal financial assistance" under the IDEA when the state agrees to adhere to the substantive and procedural terms of the act and submits a plan specifying how it will comply with federal requirements.[46] At the time the test claim legislation was enacted, the requirements of the IDEA applied to each state and each political subdivision of the state "involved in the education of handicapped children."[47]

Special education is defined under the IDEA as "specially designed instruction, at no cost to parents or guardians, to meet the unique needs of a handicapped child, including classroom instruction, instruction in physical education, home instruction, and instruction in hospitals and institutions.[48] To be eligible for services under the IDEA, a child must be between the ages of three and twenty-one and have a qualifying disability.[49] If it is suspected that a pupil has a qualifying disability, the Individual Education Program, or IEP, process begins. The IEP is a written statement for a handicapped child that is developed and implemented in accordance with federal IEP regulations.[50] Pursuant to federal regulations on the IEP process, the child must be evaluated in all areas of suspected handicaps by a multidisciplinary team. Parents also have the right to obtain an independent assessment of the child by a qualified professional. Local educational

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[43] *Id.* at pages 1584-1585.

[44] Public Law 101-476 (Oct. 30, 1990), 104 Stat.1143.

[45] 20 United States Code section 1400(c).

[46] *Hayes, supra,* 11 Cal.App.4th at page 1588; 20 United States Code sections 1411, 1412.

[47] Title 34 Code of Federal Regulations, sections 300.2 and 300.11. These regulations defined "public agency" to mean "all political subdivisions of the State *that are involved in the education of handicapped children.*"

[48] Former Title 20 United States Code section 1401(a)(16). The definition can now be found in Title 20 United States Code section 1401(25).

[49] Title 20 United States Code section 1412.

[50] Title 20 United States Code section 1401; Title 34 Code of Federal Regulations section 300.340 et seq.

agencies are required to consider the independent assessment as part of their educational planning for the child.[51]

If it is determined that the child is handicapped within the meaning of IDEA, an IEP meeting must take place. Participants at the IEP meeting include a representative of the local educational agency, the child's teacher, one or both of the parents, the child if appropriate, other individuals at the discretion of the parent or agency, and evaluation personnel for children evaluated for the first time.[52] The local educational agency must take steps to insure that one or both of the parents are present at each meeting or are afforded the opportunity to participate, including giving the parents adequate and timely notice of the meeting, scheduling the meeting at a mutually convenient time, using other methods to insure parent participation if neither parent can attend, and taking whatever steps are necessary to insure that the parent understands the proceedings.[53] The IEP document must include the following information:

- a statement of the child's present levels of educational performance;
- a statement of annual goals, including short term instructional objectives;
- a statement of the specific special education and related services to be provided to the child, and the extent to which the child will be able to participate in regular educational programs;
- the projected dates for initiation of services and the anticipated duration of the services; and
- appropriate objective criteria and evaluation procedures and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.[54]

Each public agency must provide special education and related services to a handicapped child in accordance with the IEP.[55] In addition, each public agency must have an IEP in effect at the beginning of each school year for every handicapped child who is receiving special education from that agency. The IEP must be in effect before special education and related services are provided, and special education and related services set out in a child's IEP must be provided as soon as possible after the IEP is finalized.[56] Each public agency shall initiate and conduct IEP meetings to periodically review each child's IEP

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[51] Former Title 34 Code of Federal Regulations section 300.503. The requirement is now at Title 34 Code of Federal Regulation section 300.502.

[52] Title 34 Code of Federal Regulations section 300.344.

[53] Title 34 Code of Federal Regulations section 300.345.

[54] Former Title 34 Code of Federal Regulations section 300.346. The IEP requirements are now found in Title 34 Code of Federal Regulations section 300.347.

[55] Former Title 34 Code of Federal Regulations section 300.349. The requirement is now found in Title 34 Code of Federal Regulations section 300.343.

[56] Title 34 Code of Federal Regulations section 300.342.

and, if appropriate, revise its provisions. A meeting must be held for this purpose at least once a year.[57]

A child that is assessed during the IEP process as "seriously emotionally disturbed" has a qualifying disability under the IDEA.[58] "Seriously emotionally disturbed" children are children who have an inability to learn which cannot be explained by intellectual, sensory, or health factors; who are unable to build or maintain satisfactory interpersonal relationships with peers and teachers; who exhibit inappropriate types of behavior or feelings under normal circumstances; who have a general pervasive mood of unhappiness or depression; and/or who have a tendency to develop physical symptoms or fears associated with personal or school problems. One or more of these characteristics must be exhibited over a long period of time and to a marked degree, and must adversely affect educational performance in order for a child to be classified as "seriously emotionally disturbed." Schizophrenic children are included in the "seriously emotionally disturbed" category. Children who are socially maladjusted are not included unless they are otherwise determined to be emotionally disturbed.[59]

Related services designed to assist the handicapped child to benefit from special education are defined to include "transportation, and such developmental, corrective, and other supportive services (including speech pathology and audiology, psychological services, physical and occupational therapy, recreation, and medical and counseling services, except that such medical services shall be for diagnostic and evaluation purposes only) as may be required to assist a handicapped child to benefit from special education, and includes the early identification and assessment of handicapping conditions in children."[60] Federal regulations define "psychological services" to include the following:

- administering psychological and educational tests, and other assessment procedures;
- interpreting assessment results;
- obtaining, integrating, and interpreting information about child behavior and conditions relating to learning;

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[57] Title 34 Code of Federal Regulations section 300.343.

[58] Former Title 20 United States Code section 1401(a)(1). The phrase "serious emotionally disturbed" has been changed to "serious emotional disturbance." (See, 20 U.S.C. § 1401(3)(A)(i).)

[59] Former Title 34 Code of Federal Regulations section 300.5, subdivision (b)(8). "Serious emotional disturbance" is now defined in Title 34 Code of Federal Regulations section 300.7(c)(3).

[60] Title 20 United States Code section 1401; former Title 34 Code of Federal Regulations section 300.13 (the definition of "related services" can now be found in 34 C.F.R. § 300.24.)

- consulting with other staff members in planning school programs to meet the special needs of children as indicated by psychological tests, interviews, and behavioral evaluations; and
- planning and managing a program of psychological services, including psychological counseling for children and parents.[61]

The comments to section 300.13 of the federal regulations further state that "[t]he list of related services is not exhaustive and may include other developmental, corrective, or supportive services . . . if they are required to assist a handicapped child to benefit from special education."

Furthermore, if placement in a public or private residential program is necessary to provide special education and related services to a handicapped child, the program, including non-medical care and room and board, must be at no cost to the parents or child.[62]

The IDEA also requires states and local educational agencies to establish and maintain due process procedures to assure that handicapped children and their parents are guaranteed procedural safeguards. The procedures must include an opportunity for the parents to examine all relevant records and to obtain an independent educational evaluation; procedures to protect the rights of children who do not have parents or guardians to assert their rights, including procedures for appointment of a surrogate for the parents; prior written notice to the parents whenever the educational agency proposes to initiate, change, or refuse to initiate or change the identification, evaluation or educational placement of the child or the provision of a free appropriate public education to the child; procedures designed to assure that the required notice fully informs the parents in the parents' native language of all the procedures available; and an opportunity to present complaints. There must also be impartial due process hearing procedures that include the right to be accompanied and advised by counsel and by individuals with special knowledge or training with respect to the problems of handicapped children; the right to present evidence; the right to confront, cross-examine, and compel the attendance of witnesses; the right to a written or electronic verbatim record of the hearing; the right to written findings of fact and decisions; the right to appeal the determination of the due process hearing officer; and the right to bring a civil action in court. The court in its discretion may award attorney's fees and costs in certain circumstances.[63]

Finally, the state is ultimately responsible for insuring the requirements of the IDEA. For example, the state educational agency is responsible for assuring that all education and related services required for a handicapped child will be under the general supervision of persons responsible for educational programs for handicapped children in the state educational agency and shall meet the education standards of the state educational

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[61] *Ibid.*

[62] Title 20 United States Code section 1412; Title 34 Code of Federal Regulations section 300.302.

[63] Title 20 United States Code 1415.

agency.[64] The state educational agency is responsible for insuring that each public agency develops and implements an IEP for each handicapped child.[65] Furthermore, the state educational agency must provide services directly if no other agency provides them.[66] The comments to section 300.600 of the federal regulations describe the purpose of making the states ultimately responsible for providing special education and related services:

> The requirement in § 300.600(a) is taken essentially verbatim from section 612(6) of the statute and reflects the desire of the Congress for a central point of responsibility and accountability in the education of handicapped children with each State. With respect to State educational agency responsibility, the Senate Report on Pub. L. 94-142 includes the following statements:
>
> This provision is included specifically to assure a single line of responsibility with regard to the education of handicapped children, and to assure that in the implementation of all provisions of this Act and in carrying out the right to education for handicapped children, the State educational agency shall be the responsible agency . . . .
>
> Without this requirement, there is an abdication of responsibility for the education of handicapped children. Presently, in many States, responsibility is divided, depending upon the age of the handicapped child, sources of funding, and type of services delivered. While the committee understands that different agencies may, in fact, deliver services, the responsibility must remain in a central agency overseeing the education of handicapped children, so that failure to deliver services or the violation of the rights of handicapped children is squarely the responsibility of one agency. (Sen. Rep. 94-168, p. 24 (1975)).

There have been several amendments to the IDEA since the test claim legislation was originally enacted in 1984. Congress' 1997 amendment to the IDEA is relevant for purposes of this action. 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

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[64] Former Title 20 United States Code section 1412(6). The requirement is now in Title 20 United States Code section 1412(a)(11).

[65] Title 34 Code of Federal Regulations section 300.341.

[66] Former Title 34 Code of Federal Regulation section 300.600. The requirement is now in Title 34 Code of Federal Regulations section 300.142.

timely fashion and the state or local educational agency shall provide or pay for the services.[67] Federal law does not require states to use non-educational agencies to pay for or provide services. A states' decision regarding how to implement of the IDEA is still within the discretion of the state.

2. The state "freely chose" to mandate a new program or higher level of service on counties to implement the federal law

The court in *Hayes* held that if the state freely chose to impose the costs upon the local agency as a means of implementing a federally mandated program, regardless of whether the costs were imposed on the state by the federal government, then the costs are the result of a reimbursable state mandate pursuant to article XIII B, section 6.[68]

As more fully described below, the Commission finds that the state, with the enactment of the test claim legislation, freely chose to mandate a new program or higher level of service on counties.

The federal IDEA includes certain substantive and procedural requirements that must be included in the state's plan for implementation. But, as outlined above, federal law leaves the primary responsibility for implementation to the state.

Before the enactment of the test claim legislation, the state enacted comprehensive legislation (Ed. Code, §§ 56000 et seq.) to comply with federal law that required local educational agencies to provide special education services, including mental health and residential care services, to special education students.[69] Education Code section 56000 required that students receive public education and related services through the Master Plan for Special Education. Under the master plan, special education local plan areas (SELPAs), which consist of school districts and county offices of education, were responsible for developing and implementing a plan consistent with federal law to provide an appropriate education for individuals with special needs.[70] Each district, SELPA, or county office of education was required to establish IEP teams to develop, review, and revise education programs for each student with special needs.[71] The IEP team may determine that mental health or residential treatment services were required to support the student's special education needs.[72] The following mental health services were identified in statute: counseling and guidance; psychological services, other than assessment and development of the IEP; parent counseling and training; health and

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[67] 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.)

[68] *Hayes, supra*, 11 Cal.App.4th at pages 1593-1594.

[69] Statutes 1980, chapter 1218.

[70] Education Code sections 56140 and 56200.

[71] Education Code sections 56340 and 56341.

[72] Education Code sections 56363 and 56365.

nursing services; and social worker services.[73] In such cases, the school districts and county offices of education were solely responsible for providing special education services, including mental health and residential care services, for special education students under the state's statutory scheme.[74] The state Superintendent of Public Instruction was, and still is, responsible for supervising education and related services for handicapped children pursuant to the IDEA.[75]

In 1984 and 1985, the Legislature enacted the test claim legislation, which added Chapter 26.5 to the Government Code to shift the responsibility and funding of mental health services required by a pupil's IEP to county mental health departments. Generally, the test claim legislation requires counties 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; and
- participate in due process hearings relating to issues involving mental health assessments or services.

The purpose of the test claim legislation was recently described in the report prepared by Stanford Law School as follows:

> With the passage of AB 3632, 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 to acquire qualified staff to handle

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[73] Education Code section 56363.

[74] Education Code section 56363; see also, Report by the Office of the Auditor General, dated April 1987, entitled "A Review of the Costs of Providing Noneducational Services to Special Education Students." The report states that in fiscal year 1985-86, the year immediately before the effective date of the test claim legislation, local education agencies provided psychotherapy and other mental health services to 941 students and residential services to 225 students.

[75] Education Code section 56135 and Government Code section 7570.

> 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. Moreover, it was believed at the time that such mental health services would be most cost-efficiently provided by CMH agencies.[76]

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.[77] Today, federal law authorizes, but does not require, states to shift some of the special education requirements to non-educational agencies, such as county mental health departments.[78] But, if a county does not provide the service, federal law requires the state educational agency to be ultimately responsible for providing the services directly.[79] Thus, the decision to shift the mental health services for special education pupils from schools to counties was a policy decision of the state.

Moreover, the mental health services required by the test claim legislation for special education pupils were new to counties. At the time the test claim legislation was enacted, the counties had the existing responsibility under the Short-Doyle Act to provide mental health services to eligible children and adults. (Welf. & Inst. Code, §§ 5600 et seq.) But as outlined in a 1997 report prepared by the Department of Mental Health and the Department of Education, the requirements of the test claim legislation are different than the requirements under the Short-Doyle program. For example, mental health services under the Short-Doyle program for children are provided until the age of 18, are provided year round, and the clients must pay the costs of the services based on the ability to pay. Under the special education requirements, mental health services may be provided until the pupil is 22 years of age, are generally provided during the school year, and must be provided at no cost to the parent. Furthermore, the definition of "serious emotional disturbance" as a disability requiring special education and related services focuses on the pupil's functioning in school, a standard that is different than the standard provided under the Short-Doyle program.[80] Thus, with the enactment of the test claim legislation,

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[76] "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 12.

[77] Title 34 Code of Federal Regulations section 300.2.

[78] Title 20 United States Code section 1412(a)(12).

[79] 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.

[80] "Mental Health Services for Special Education Pupils, A Report to the State Department of Mental Health and the California Department of Education," dated March 1997. The construction of statutes by the officials charged with its administration is entitled to great weight. (*Whitcomb, supra*, 24 Cal.2d at pp. 756-757.)

counties are now required to perform mental health activities under two separate and distinct provisions of law: the Government Code (the test claim legislation) and the Welfare and Institutions Code.

Since article XIII B, section 6 "was intended to preclude the state from shifting to local agencies the financial responsibility for providing public services in view of restrictions on the taxing and spending power of the local entities,"[81] the Commission finds that the shift of mental health services for special education pupils to counties constitutes a new program or higher level of service.

Accordingly, the Commission finds that the Commission's conclusion adopted in the 1990 Statement of Decision, that the test claim legislation mandates a new program or higher level of service, was correctly decided. The new activities mandated by the state are described below.

B. Activities expressly required by the test claim legislation that constitute a state-mandated new program or higher level of service on counties

The findings and conclusion in the Commission's 1990 Statement of Decision generally identify the following state-mandated activities: assessment, participation on the expanded IEP team, case management services for seriously emotionally disturbed pupils, and providing psychotherapy and other mental health services required by the pupil's IEP. The 1990 Statement of Decision states:

> The Commission concludes that, to the extent that the provisions of Government Code section 7572 and section 60040, Title 2, Code of California Regulations, require county participation in the mental health assessment for "individuals with exceptional needs," such legislation and regulations impose a new program or higher level of service upon a county.
>
> Moreover, the Commission concludes that any related participation on the expanded IEP team and case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed," pursuant to subdivisions (a), (b), and (c) of Government Code section 7572.5 and their implementing regulations, impose a new program or higher level of service upon a county. ...
>
> The Commission concludes that the provisions of Welfare and Institutions Code section 5651, subdivision (g), result in a higher level of service within the county Short-Doyle program because the mental health services, pursuant to Government Code sections 7571 and 7576 and their implementing regulations, must be included in the county Short-Doyle annual plan. In addition, such services include psychotherapy and other mental health services provided to "individuals with exceptional needs," including those designated as "seriously emotionally disturbed," and required in such individual's IEP. ...

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[81] *San Diego Unified School Dist., supra*, 33 Cal.4th at page 876.

As described below, the Commission finds that the 1990 Statement of Decision does not fully identify all of the activities mandated by the test claim legislation.

1. Renew the interagency agreement with the local educational agency every three years and, if necessary, revise the agreement (Gov. Code, § 7571; Cal Code Regs., tit. 2, §§ 60030, 60100)[82]

Government Code section 7571 requires the Secretary of Health and Welfare to designate a single agency in each county to coordinate the service responsibilities described in Government Code section 7572. To implement this requirement, section 60030 of the joint regulations adopted by the Department of Mental Health and the Department of Education (Cal. Code Regs., tit. 2, §§ 60000 et seq.) require the local mental health director to appoint a liaison person for the local mental health program to ensure that an interagency agreement is developed before July 1, 1986, with the county superintendent of schools.[83] The requirement to develop the initial interagency agreement before July 1, 1986 is not reimbursable because the original reimbursement period for this claim began on or after July 1, 1986, and the reimbursement period for purposes of this reconsideration is July 1, 2004.

But the regulations require that the interagency agreement be renewed every three years, and revised if necessary. The interagency agreement "shall include, but not be limited to, a delineation of the process and procedure for" the following:

- 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.

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[82] The regulations pled in the original test claim were enacted by the Departments of Mental Health and Education as emergency regulations (Cal. Code Regs., tit. 2, §§ 60000 through 60610, filed December 31, 1985, designated effective January 1, 1986 (Register 86, No. 1) and refiled June 30, 1986, designated effective July 12, 1986 (Register 86, No. 28)). These regulations were repealed and were superceded by new regulations, effective July 1, 1998. The 1998 regulations are the subject of *Handicapped and Disabled Students II* (02-TC-40, 02-TC-49). Most of the activities required by the original regulations remain the law. However, as indicated in this decision, several activities have been deleted in the 1998 regulations. Since the reimbursement period of this reconsideration begins July 1, 2004, those activities deleted by the 1998 regulations no longer constitute a state-mandated new program or higher level of service for purposes of the original test claim. The analysis of activities that have been modified by the 1998 regulations is provided in the staff analysis for *Handicapped and Disabled Students II* (02-TC-40, 02-TC-49).

[83] The local mental health program is the county community mental health program established in accordance with the Short-Doyle Act (Welf. & Inst. Code, §§ 5600 et seq.) or the county welfare agency when designated pursuant to Government Code section 7572.5. (Cal. Code of Regs., tit. 2, § 60020, subd. (d)).

- 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.
- Out-of-home placement of seriously emotionally disturbed pupils in accordance with the educational and treatment goals on the IEP.[84]

In addition, section 60100, subdivision (a), of the regulations requires the local mental health program and the special education local plan area liaison person to define the process and procedures for coordinating local services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils.

Accordingly, the Commission finds that Government Code section 7571, and sections 60030 and 60100 of the regulations constitute a state-mandated new program or higher level of service for the following activities:

- Renew the interagency agreement every three years, and revise if necessary.
- Define the process and procedures for coordinating local services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils.

2. Perform an initial assessment of a pupil referred by the local educational agency, and discuss assessment results with the parents and IEP team (Gov. Code, § 7572, Cal. Code Regs., tit. 2, § 60040)

Government Code section 7572, subdivision (a), provides 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 before any action is taken with respect to the provision of related services or designated instruction and services to a child, including, but not limited to, services in the area of, ... psychotherapy, and other mental health assessments." Government Code section 7572, subdivision (c), states that psychotherapy and other mental health assessments shall be conducted by qualified mental health

[84] California Code of Regulations, title 2, section 60030, subdivision (b).

professionals as specified in regulations developed by the Department of Mental Health and the Department of Education.

Section 60040 of the regulations governs the referral to and the initial assessment by the county. Section 60040, subdivision (a), states that a local education agency may refer a pupil suspected of needing mental health services to the county mental health program when a review of the assessment data documents that the behavioral characteristics of the pupil adversely affect the pupil's educational performance. The pupil's educational performance is measured by standardized achievement tests, teacher observations, work samples, and grade reports reflecting classroom functioning, or other measures determined to be appropriate by the IEP team; the behavioral characteristics of the pupil cannot be defined solely as a behavior disorder or a temporary adjustment problem, or cannot be resolved with short-term counseling; the age of onset was from 30 months to 21 years and has been observed for at least six months; the behavioral characteristics of the pupil are present in several settings, including the school, the community, and the home; and the adverse behavioral characteristics of the pupil are severe, as indicated by their rate of occurrence and intensity.

Section 60040, subdivision (c), states that when a local education agency refers a pupil to the county, the local education agency shall obtain written parental consent to forward educational information to the county and to allow the county mental health professional to observe the pupil during school. The educational information includes 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, and 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.

Section 60040, subdivision (d), states that "[t]he local mental health program shall be responsible for reviewing the educational information [identified in the paragraph above], observing *if necessary*, the pupil in the school environment, and determining if mental health assessments are needed." (Emphasis added.) Subdivision (d)(1) provides that *"[i]f mental health assessments are deemed necessary by a mental health professional*, a mental health assessment plan shall be developed and the parent's written consent obtained ..." (Emphasis added.) This regulation includes language that implies that the observation of the pupil and the preparation of the mental health assessment plan are activities within the discretion of the county. The Commission finds, however, 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 60040, subdivision (d), must be interpreted in the context of the entire statutory scheme so that the statutory scheme may be harmonized and have effect.[85] 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.[86]

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[85] *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.

[86] *Wallace v. State Personnel Board* (1959) 168 Cal.App.2d 543, 547.

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.[87] The state is also required by federal law to conduct a full and individual initial evaluation to determine whether a child is a child with a qualifying disability and the educational needs of the child.[88] Government Code section 7572, subdivision (a), is consistent with federal law and 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 determining the need for service. Accordingly, the Commission finds that the following activities, identified in section 60040, subdivision (d) and (d)(1), are new activities mandated by the state:

- 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.

The county is then required by section 60040, subdivision (d)(2), to complete the assessment within the time required by Education Code section 56344 (except as expressly provided, the IEP shall be developed within a total time not to exceed 50 days from the date of receipt of the parent's written consent for assessment.) If a mental health assessment cannot be completed within the time limits, the county mental health program shall notify the IEP team administrator or designee no later than 15 days before the scheduled IEP meeting.

Section 60040, subdivision (e), requires the county to provide to the IEP team a written assessment report in accordance with Education Code section 56327. Education Code section 56327 requires that the report 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.

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[87] 20 United States Code section 1412, subdivision (a)(3).

[88] 20 United States Code section 1414, subdivision (a).

- 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.
- The need for specialized services, materials, equipment for pupils with low incidence disabilities.

After the assessment by the county is completed, Government Code section 7572, subdivision (d)(1), requires that the recommendation of the person who conducted the assessment be reviewed and discussed with the parent and the appropriate members of the IEP team before the IEP team meeting. When the proposed recommendation has been discussed with the parent and there is disagreement on the recommendation pertaining to the related service, the parent shall be notified in writing and may require the person from the county who conducted the assessment to attend the IEP team meeting. Government Code section 7572, subdivision (d)(1), states that "the person who conducted the assessment shall attend the individualized education program team meeting if requested."

Government Code section 7572, subdivision (e), requires the local education agency to invite the county to meet with the IEP team to determine the need for the related service and to participate in developing the IEP. The Commission finds, however, that the county's attendance at the IEP meeting at the request of the local education agency is not mandated by the state for the following reasons. Government Code section 7572, subdivision (e), states that *if* the county representative cannot meet with the IEP team, then the representative is required to provide the local education agency written information concerning the need for the service. The Commission finds that the assessment report required by section 60040, subdivision (e), of the regulations satisfies the written information requirement of Government Code section 7572, subdivision (e), and that Government Code section 7572, subdivision (e), does not impose any further requirement on the county to prepare additional written reports. The conclusion that the county is not required by the state to attend the IEP team meeting at the request of the local education agency is further supported by the sentence added to subdivision (e) by Statutes 1985, chapter 1274. That sentence provides the following: "If the responsible public agency representative will not be available to participate in the individualized education program meeting, the local educational agency shall ensure that a qualified substitute is available to explain and interpret the evaluation pursuant to subdivision (d) of Section 56341 of the Education Code.[89] There is no requirement in the law that the qualified substitute has to be a county representative.

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[89] Education Code section 56341, subdivision (e), stated the following when the test claim legislation was enacted (as amended by Stats. 1982, ch. 1201): "If a team is developing, reviewing, or revising the individualized education program of an individual

In addition, Government Code section 7572, subdivision (e), imposes a requirement on the county to provide a copy of the written information to the parent or any adult for whom no guardian or conservator has been appointed.

Finally, Government Code section 7572, subdivision (d)(2), provides that if a parent obtains an independent assessment regarding psychotherapy or other mental health services, and the independent assessment is submitted to the IEP team, the county is required to review the independent assessment. The county's recommendation shall be reviewed and discussed with the parent and with the IEP team before the meeting of the IEP team. The county shall attend the IEP team meeting if requested.

Accordingly, the Commission finds that Government Code section 7572 and section 60040 of the regulations constitute a state-mandated new program or higher level of service for the following 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.[90]

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with exceptional needs who has been assessed for the purpose of that individualized education program, the district, special education local plan area, or county office, shall ensure that a person is present at the meeting who has conducted an assessment of the pupil or who is knowledgeable about the assessment procedures used to assess the pupil and is familiar with the results of the assessment. The person shall be qualified to interpret the results if the results or recommendations, based on the assessment, are significant to the development of the pupil's individualized education program and subsequent placement."

[90] The existing parameters and guidelines allow reimbursement for mental health assessments and include within that activity the interview with the child and the family, and collateral interviews, as necessary. These activities are not expressly required by the test claim legislation. However, when reconsidering the parameters and guidelines for this program, the Commission has the jurisdiction to consider "a description of the most reasonable methods of complying with the mandate." (Cal. Code Regs., tit. 2, § 1183.1, subd. (a)(1)(A)(4).)

- 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.

3. 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 (Gov. Code, § 7572.5, subds. (a) and (b); Cal. Code Regs., tit. 2, § 60100)

Government Code section 7572.5, subdivision (a), and section 60100, subdivision (b), of the regulations provide that when an assessment determines that a child is seriously emotionally disturbed as defined in section 300.5 of the Code of Federal Regulations, and any member of the IEP team recommends residential placement based on relevant assessment information, the IEP team shall be expanded to include a representative of the county. Government Code section 7572.5, subdivision (b), requires the expanded IEP team 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. Section 60100, subdivision (d), similarly states that the expanded IEP team shall consider all possible alternatives to out-of-home placement.

Section 60100, subdivision (c), states that if the county determines that additional mental health assessments are needed, the county is required to assess or re-assess the pupil in accordance with section 60040.

Section 60100, subdivision (e), states that when residential placement is the final decision of the expanded IEP team, the team shall develop a written statement documenting the pupil's educational and mental health treatment needs that support the recommendation for the placement.

Section 60100, subdivision (f), requires the expanded IEP team to identify one or more appropriate, least restrictive and least costly residential placement alternatives, as specified in the regulation.

Finally, section 60100, subdivision (g), requires the county representative on the expanded IEP team to notify the Local Mental Health Director or designee of the team's decision within one working day of the IEP team meeting. However, effective July 1, 1998, section 60100 of the regulations was amended and this activity is no longer required. Since the reimbursement period for this reconsideration begins July 1, 2004, the Commission finds that the activity of notifying the local mental health director of the decision is not a state-mandated new program or higher level of service.

Accordingly, the Commission finds that Government Code section 7572.5, subdivisions (a) and (b), and section 60100 of the regulations constitute a state-mandated new program or higher level of service for the following activities:

- 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.
- Re-assess the pupil in accordance with section 60400 of the regulations, if necessary.

4. 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 (Gov. Code, §§ 7572.5, subd. (c)(1), 7579; Cal. Code Regs., tit. 2, § 60110)

Government Code section 7572.5, subdivision (c)(1), provides that if the review of the expanded IEP team calls for residential placement of the seriously emotionally disturbed pupil, the county shall act as the lead case manager. That statute further states that "the mental health department shall retain financial responsibility for provision of case management services."

Section 60110, subdivision (a), requires the Local Mental Health Director or the designee to designate a lead case manager to finalize the pupil placement plan with the approval of the parent and the IEP team within 15 days from the decision to place the pupil in a residential facility. Subdivision (c) defines case management duties to include the following activities:

- Convening parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.

- Verifying with the educational administrator or designee the approval of the local governing board of the district, special education service region, or county office pursuant to Education Code section 56342.[91]
- Completing the local mental health program payment authorization in order to initiate out of home care payments.
- Coordinating the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.
- Coordinating the completion of the residential placement as soon as possible.
- Developing the plan for and assisting 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.
- Facilitating the enrollment of the pupil in the residential facility.
- Conducting 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.
- Notifying 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.
- Coordinating the six-month expanded IEP team meeting with the local education agency administrator or designee.

As of July 1, 1998, however, the activity of verifying with the educational administrator or designee the approval of the local governing board pursuant to Education Code section 56342 is no longer required by section 60100 of the regulations. In addition, the activity of coordinating the six-month expanded IEP team meeting with the local education agency administrator or designee was repealed as of July 1, 1998. Since the

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[91] Education Code section 56342 states in relevant part the following:

> Prior to recommending a new placement in a nonpublic, nonsectarian school, the individualized education program team shall submit the proposed recommendation to the local governing board of the district and special education local plan area for review and recommendation regarding the cost of placement.
>
> The local governing board shall complete its review and make its recommendations, if any, at the next regular meeting of the board. A parent or representative shall have the right to appear before the board and submit written and oral evidence regarding the need for nonpublic school placement for his or her child. Any recommendations of the board shall be considered at an individualized education program team meeting, to be held within five days of the board's review.

reimbursement period for this reconsideration begins July 1, 2004, the Commission finds that these two activities are not a state-mandated new program or higher level of service.

Moreover, on April 30, 1986, the Department of Mental Health issued DMH Letter No. 86-12 to all local mental health directors, program chiefs, and administrators, and to county administrative officers regarding the implementation of the test claim legislation. (p. 1513.) On page 1521 of the record, the Department lists the case management duties for seriously emotionally disturbed pupils placed in a residential facility and includes "coordinating the pupil's transportation needs" as a case management duty of the county. This letter issued by the Department of Mental Health was not identified or pled as an executive order in the original test claim, and the activity of "coordinating the pupil's transportation needs" is not expressly required by the test claim statutes or regulations. Moreover, section 60110 was amended on July 1, 1998, to include as a case management activity "coordinating the transportation of the pupil to the facility if needed." Section 60110, as amended on July 1, 1998, is the subject of a pending test claim, *Handicapped and Disabled II* (02-TC-40 and 02-TC-49). Therefore, the Commission finds that "coordinating the pupil's transportation needs" is not mandated by the test claim legislation before the Commission in this reconsideration.

Finally, Government Code section 7579, subdivision (a), requires 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), is 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." Government Code section 7579, subdivision (a), however, does not apply to county mental health departments. The duty imposed by section 7579 to notify the SELPA before the pupil is placed in a residential facility is a duty imposed on a placing agency, like a court or a regional center for the developmentally disabled. This test claim was filed on behalf of county mental health departments.[92] Thus, the Commission finds that Government Code section 7579 does not impose a state-mandated new program or higher level of service on county mental health departments.

Accordingly, the Commission finds that Government Code sections 7572.5, subdivision (c)(1), and section 60110 of the regulations constitute a state-mandated new program or higher level of service for the following activities:

- Designate a lead case manager when the expanded IEP team recommends out-of-home residential placement for a seriously emotionally disturbed pupil. The lead case manager shall perform the following activities:

    1. Convene parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.

[92] Test claim (CSM 4282) filed by County of Santa Clara.

2. Complete the local mental health program payment authorization in order to initiate out of home care payments.
3. Coordinate the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.
4. Coordinate the completion of the residential placement as soon as possible.
5. 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.
6. Facilitate the enrollment of the pupil in the residential facility.
7. 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.
8. 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.

5. Issue payments to providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e))

Government Code section 7581 requires the county to be financially responsible for the residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility. Section 7581 states the following:

> The residential and noneducational costs of a child placed in a medical or residential facility by a public agency, other than a local education agency, or independently placed in a facility by the parent of the child, shall not be the responsibility of the state or local education agency, but shall be the responsibility of the placing agency or parent [if the parent places the child].

Consistent with Government Code section 7581, section 60200, subdivision (e), of the regulations requires 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 Department of Social Services is required to determine the rates to be paid to the residential providers in accordance with Welfare and Institutions Code section 18350. (Cal. Code Regs., tit. 2, § 60200, subd. (d).)

Thus, the test claim regulations require that payments to providers of 24-hour out-of-home care be made in accordance with Welfare and Institutions Code sections 18350 and

18351. Welfare and Institutions Code sections 18350 and following govern the payments to 24-hour out-of-home care providers for seriously emotionally disturbed pupils, and were added by the 1985 test claim statute. Welfare and Institutions Code sections 18350 and following were not pled in the original *Handicapped and Disabled Students* test claim. However, since Welfare and Institutions Code sections 18350 and 18351 were identified in the regulations that were pled in the test claim, and sections 18350 and 18351 define the scope of the activity and the costs at issue in this case, the Commission finds that the Commission may properly consider sections 18350 and 18351 on reconsideration of this claim.

Welfare and Institutions Code section 18351, subdivision (a), requires the county welfare department located in the same county as the county mental health agency designated to provide case management services to issue payments to residential care providers upon receipt of authorization documents from the State Department of Mental Health or a designated county mental health agency. Subdivision (a) further states that "[a]uthorization documents shall be submitted directly to the county welfare department clerical unit responsible for issuance of warrants and shall include information sufficient to demonstrate that the child meets all eligibility criteria established in regulations by the State Department of Mental Health, developed in consultation with the State Department of Education."

Welfare and Institutions Code section 18350, subdivision (c), states that "[p]ayments shall be based on rates established in accordance with Sections 11461, 11462, and 11463 and shall be based on providers' actual allowable costs." At the time the test claim legislation was enacted, Welfare and Institutions Code section 11462, subdivision (b), defined "allowable costs" as follows:

> As used in this section, "allowable costs" means: (A) the reasonable cost of, and the cost of providing food, clothing, shelter, daily supervision, school supplies, a child's personal incidentals, liability insurance with respect to a child, and reasonable travel to the child's home for visitation; (B) reasonable cost of administration and operation necessary to provide the items described in paragraph (A); and (C) reasonable activities performed by social workers employed by group home providers which are not otherwise allowable as daily supervision or as the costs of administration.

Welfare and Institutions Code section 11462 was repealed and replaced in 1989, before the Commission adopted the 1990 Statement of Decision in this case.[93] A similar definition of allowable costs for care and supervision of the pupil in the residential facility remains the law, however, and can now be found in Welfare and Institutions Code section 11460, subdivision (b).[94] Since Government Code section 7581 requires counties to be responsible for the residential and *non-educational* costs of the pupil only, the

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[93] Statutes 1989, chapter 1294.

[94] Welfare and Institutions Code section 11460 was added by Statutes 1989, chapter 1294.

Commission finds that the cost for school supplies are not required to be paid to residential care providers by the counties.

In addition, effective July 1, 1998, the regulations were amended to provide a definition of "care and supervision." The definition does not include issuing payments for the reasonable cost of administration and operation, and the reasonable activities performed by social workers employed by group home providers, which are not otherwise allowable as daily supervision or as the costs of administration.[95] Therefore, since the reimbursement period for this reconsideration begins July 1, 2004, the Commission finds that the activity of issuing payments for the reasonable cost of administration and operation, and the reasonable activities performed by social workers employed by group home providers which are not otherwise allowable as daily supervision or as the costs of administration, do not constitute a state-mandated new program or higher level of service.

Thus, the Commission finds that the requirement to issue payments to providers of 24-hour out-of-home facilities for the costs of 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, constitutes a state-mandated new program or higher level of service.

Welfare and Institutions Code section 18351, subdivision (b), further requires the county welfare department to submit reports to the State Department of Social Services for reimbursement of payments issued to seriously emotionally disturbed pupils for 24-hour out-of-home care.

Accordingly, the Commission finds that Government Code section 7581 and section 60200, subdivision (e), of the regulations constitute a state-mandated new program or higher level of service for the following activities:

- Issue payments to providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils. Payments are for the costs of 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.
- Submit reports to the State Department of Social Services for reimbursement of payments issued to seriously emotionally disturbed pupils for 24-hour out-of-home care.

6. Provide psychotherapy or other mental health services, as defined in regulations, when required by the IEP (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60020, subd. (a), 60200, subds. (a) and (b))

Government Code section 7576 requires the State Department of Mental Health, or any designated community mental health service (i.e., the county), to provide psychotherapy or other mental health services when required by a pupil' s IEP. Psychotherapy or other mental health services may be provided directly or by contracting with another public

[95] See California Code of Regulations, title 2, section 60025, subdivision (a), (eff. July 1, 1998).

agency, qualified individual, or a state-certified nonpublic, nonsectarian school or agency.

Section 60020, subdivision (a), defines "psychotherapy and other mental health services" as "those services defined in Sections 542 to 543, inclusive, of Title 9 of the California Administrative Code [Department of Mental Health regulations], and provided by a local mental health program directly or by contract." Section 542 of the Department of Mental Health regulations governs the definition of "day services": services that are designed to provide alternatives to 24-hour care and supplement other modes of treatment and residential services. Day services include day care intensive services, day care habilitative services, vocational services and socialization services. These services are defined in section 542 of the regulations as follows:

- Day care intensive services are "services designed and staffed to provide a multidisciplinary treatment program of less than 24 hours per day as an alternative to hospitalization for patients who need active psychiatric treatment for acute mental, emotional, or behavioral disorders and who are expected, after receiving these services, to be referred to a lower level of treatment, or maintain the ability to live independently or in a supervised residential facility."
- Day care habilitative services are "services designed and staffed to provide counseling and rehabilitation to maintain or restore personal independence at the best possible functional level for the patient with chronic psychiatric impairments who may live independently, semi-independently, or in a supervised residential facility which does not provide this service."[96]
- Vocational services are "services designed to encourage and facilitate individual motivation and focus upon realistic and obtainable vocational goals. To the extent possible, the intent is to maximize individual client involvement in skill seeking and skill enhancement, with the ultimate goal of meaningful productive work."

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[96] In comments to the draft staff analysis, the County of Los Angeles asserts that "rehabilitation" should be specifically defined to include the activities identified in section 1810.243 of the regulations adopted by the Department of Mental Health under the Medi-Cal Specialty Mental Health Services Consolidation program. (Cal. Code Regs., tit. 9, § 1810.243.) These activities include "assistance in improving, maintaining, or restoring a beneficiary's or group of beneficiaries' functional skills, daily living skills, social and leisure skills, grooming and personal hygiene skills, meal preparation skills, and support resources and/or medication education."

The Commission disagrees with the County's request. The plain language of test claim regulations (Cal. Code Regs., tit. 2, §§ 60000 et seq.) does not require or mandate counties to perform the activities defined by section 1810.243 of the Department's title 9 regulations. In addition, the test claim regulations do not reference section 1810.243 of the Department's title 9 regulations for any definition relevant to the program at issue in this case.

- Socialization services are "services designed to provide life-enrichment and social skill development for individuals who would otherwise remain withdrawn and isolated. Activities should be gauged for multiple age groups, be culturally relevant, and focus upon normalization."

Section 543 of the Department of Mental Health regulations defines "outpatient services," which are defined as "services designed to provide short-term or sustained therapeutic intervention for individuals experiencing acute or ongoing psychiatric distress." Outpatient services include the following:

- Collateral services, which are "sessions with significant persons in the life of the patient, necessary to serve the mental health needs of the patient."
- Assessment, which is defined as "services designed to provide formal documented evaluation or analysis of the cause or nature of the patient's mental, emotional, or behavioral disorder. Assessment services are limited to an intake examination, mental health evaluation, physical examination, and laboratory testing necessary for the evaluation and treatment of the patient's mental health needs."
- Individual therapy, which is defined as "services designed to provide a goal directed therapeutic intervention with the patient which focuses on the mental health needs of the patient."
- Group therapy, which are "services designed to provide a goal directed, face-to-face therapeutic intervention with the patient and one or more other patients who are treated at the same time, and which focuses on the mental health needs of the patient."
- Medication, which is defined to include "the prescribing, administration, or dispensing of medications necessary to maintain individual psychiatric stability during the treatment process. This service shall include the evaluation of side effects and results of medication."
- Crisis intervention, which means "immediate therapeutic response which must include a face-to-face contact with a patient exhibiting acute psychiatric symptoms to alleviate problems which, if untreated, present an imminent threat to the patient or others."

The County of Los Angeles, in comments to the draft staff analysis, argues that all of the activities listed above should be identified as reimbursable state-mandated activities. However, as of July 1, 1998, the activities of providing vocational services, socialization services, and crisis intervention to pupils are no longer required by section 60020 of the regulations. The final statement of reasons for the 1998 adoption of section 60020 of the regulations by the Departments of Mental Health and Education provides the following reason for the deletion of these activities:

> 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.[97]

Since the reimbursement period for this reconsideration begins July 1, 2004, the Commission finds that the activities of providing vocational services, socialization services, and crisis intervention to pupils do not constitute a state-mandated new program or higher level of service.

In addition, the County of Los Angeles specifically requests reimbursement for "medication monitoring." The phrase "medication monitoring" was not included in the original test claim legislation. "Medication monitoring" was added to the regulations for this program in 1998 (Cal. Code Regs. tit. 2, § 60020.) "Medication monitoring" is part of the new, and current, definition of "mental health services" that was adopted by the Departments of Mental Health and Education in 1998. The current definition of "mental health services" and "medication monitoring" is the subject of the pending test claim, *Handicapped and Disabled Students II* (02-TC-40 and 02-TC-49), and will not be specifically analyzed here. But, as of 1998, "dispensing of medications necessary to maintain individual psychiatric stability during the treatment process" was deleted from the definition of "mental health services." Since the reimbursement period for this reconsideration begins July 1, 2004, the Commission finds that the activity of "dispensing of medications necessary to maintain individual psychiatric stability during the treatment process" does not constitute a state-mandated new program or higher level of service.

Finally, section 60200, subdivisions (a) and (b), of the regulations clarifies that counties are financially responsible for providing the mental health services identified in the IEP of a seriously emotionally disturbed pupil placed in an out-of-home residential facility located within the State of California. Mental health services provided to a seriously emotionally disturbed pupil shall be provided either directly or by contract.

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[97] Final Statement of Reasons, pages 55-56.

Accordingly, the Commission finds that Government Code section 7576, and sections 60020 and 60200 of the regulations constitute a state-mandated new program or higher level of service for the following activity:

- 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. However, the activities of providing vocational services, socialization services, and crisis intervention to pupils, and dispensing medications necessary to maintain individual psychiatric stability during the treatment process, do *not* constitute a state-mandated new program or higher level of service.

7. Participate in due process hearings relating to issues involving mental health assessments or services (Gov. Code, § 7586; Cal. Code Regs., tit. 2, § 60550)

Government Code section 7586, subdivision (a), addresses the due process procedures when disputes regarding special education and related services arise. That section requires all state departments and their designated local agencies to be governed by the procedural safeguards required by federal law. The designated local agency is the county mental health program established in accordance with the Short-Doyle Act.[98]

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 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.[99]

The due process hearing procedures identified in Education Code section 56501 allow the parent and the public education agency to initiate the due process hearing procedures when there is a proposal to initiate or change the identification, assessment, or educational placement of the child or the provision of a free, appropriate public education to the child; there is a refusal to initiate or change the identification, assessment, or educational placement of the child or the provision of a free, appropriate public education to the child; or when the parent refuses to consent to an assessment of the child. The due

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[98] Government Code section 7571; California Code of Regulations, title 2, section 60020, subdivision (d).

[99] Section 60550 of the regulations contains similar language and provides that "[d]ue process hearing procedures apply to the resolution of disagreements between parents and a public agency regarding the proposal or refusal of a public agency to initiate or change the identification, assessment, educational placement, or the provision of special education and related services to the pupil."

process hearing rights include the right to a mediation conference pursuant to Education Code section 56500.3 at any point during the hearing process; the right to examine pupil records; and the right to a fair and impartial administrative hearing at the state level, before a person knowledgeable in the laws governing special education and administrative hearings, under contract with the department, pursuant to Education Code section 56505.

Education Code section 56505, subdivision (e), further affords the parties the right to be accompanied and advised by counsel and by individuals with special knowledge or training relating to the problems of children and youth with disabilities; the right to present evidence, written arguments, and oral arguments; the right to confront, cross-examine, and compel the attendance of witnesses; the right to written findings of fact and decision; the right to be informed by the other parties to the hearing of the issues in dispute; and the right to receive a copy of all documents and a list of witnesses from the opposing party.

The Commission finds that the county's participation in the due process hearings relating to issues involving mental health assessments or services constitutes a state-mandated new program or higher level of service. Although federal law mandates the due process hearing procedures (20 U.S.C. § 1415), it is state law, rather than federal law, that requires counties to participate in due process hearings involving mental health assessment or service issues.

This finding is consistent with the Supreme Court's decision in the recent case of *San Diego Unified School District v. Commission on State Mandates*.[100] In the *San Diego Unified School District* case, the Supreme Court held that all due process hearing costs with respect to a mandatory expulsion of a student (those designed to satisfy the minimum requirements of federal due process, and those due process requirements enacted by the state that may have exceeded federal law) were reimbursable pursuant to article XIII B, section 6 since it was state law that required school districts to incur the hearing costs.[101]

Accordingly, the Commission finds that Government Code section 7586 and section 60550 of the regulations constitute a state-mandated new program or higher level of service for the following activity:

- Participation in due process hearings relating to issues involving mental health assessments or services.

III. Does the test claim legislation impose costs mandated by the state within the meaning of article XIII B, section 6 and Government Code section 17514?

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

[100] *San Diego Unified School District, supra*, 33 Cal.4th 859.

[101] *Id.* at pages 881-882.

to Government Code section 17514.[102] 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.
>
> (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

[102] See also, *Lucia Mar Unified School Dist.*, *supra*, 44 Cal.3d 830, 835

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 in the 2004 Budget Bill, 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.)

The Budget Acts of 2003 and 2004 contain appropriations " considered offsetting revenues within the meaning of Government Code section 17556, subdivision (e)." The Budget Act of 2003 appropriated $69 million from the federal special education fund to counties 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 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 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 "Pursuant 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).

In order for Government Code section 17556, subdivision (e), to apply to deny this claim for fiscal year 2004-05, 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.

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.[103] 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 received 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.[104]

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[103] *Williams v. Superior Court* (2001) 92 Cal.App.4th 612, 624.

[104] The State Controller's 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.)

The Deficiency Report lists the total unpaid claims for this program as follows:

1999 and prior Local Government Claims Bills	$ 8,646
2001-02	124,940,258

This finding is further supported by the 2004 report published by Stanford Law School, which indicates that "$69 million represented only approximately half of the total funding necessary to maintain AB 3632 services."[105]

Accordingly, the Commission finds that Government Code section 17556, subdivision (e), does not apply to deny this claim for fiscal year 2004-05. Eligible claimants are, however, required to identify the funds received from the $69 million appropriation as an offset to be deducted from the costs claimed.[106]

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 established 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 or other mental health treatment services, and for the residential and non-educational costs of a pupil placed in an out-of-home residential facility

In the Commission's 1990 Statement of Decision, the Commission concluded 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. The Commission further concluded that conducting assessments, participation on an expanded IEP team, and case management services for seriously emotionally disturbed pupils placed in residential facilities were not subject to the Short-Doyle Act and, thus, were 100 percent reimbursable. The Statement of Decision contains no findings regarding the activity of issuing and paying providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils.

Since the Statement of Decision was issued, the law with respect to the funding of psychotherapy or other mental health treatment services has changed. In addition, the Commission finds that the original Statement of Decision does not reflect the cost sharing ratio established by the Legislature in Welfare and Institutions Code section 18355 with respect to the residential care of seriously emotionally disturbed pupils. These issues are addressed below.

2002-03	124,871,698
2003-04	66,915,606
2004-05	68,958,263

[105] "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.

[106] Government Code section 17514; California Code of Regulations, title 2, section 1183.1.

1. The costs for providing psychotherapy or other mental health treatment services

The test claim legislation (Stats. 1985, ch. 1274) amended Welfare and Institutions Code section 5651 to require that the annual Short-Doyle plan for each county include a description of the services required by Government Code sections 7571 and 7576 (psychotherapy or other mental health treatment services), including the cost of the services. Section 60200 of the regulations required the county to be financially responsible for the provision of mental health treatment services and that reimbursement to the provider of the services shall be based on a negotiated net amount or rate approved by the Director of Mental Health as provided in Welfare and Institutions Code section 5705.2, or the provider's reasonable actual cost. Welfare and Institutions Code section 5705.2 imposed a cost-sharing ratio for mental health treatment services between the state and the counties, with the state paying 90 percent and the counties paying 10 percent of the total costs.

In 1993, the Sixth District Court of Appeal in the *County of Santa Clara* case upheld the Commission's finding that psychotherapy or other mental health treatment services were to be funded as part of the Short-Doyle Act and, thus, only 10 percent of the total costs for treatment were reimbursable under article XIII B, section 6. The court interpreted the test claim legislation as follows:

> County entered into an NNA [negotiated net amount] contract with the state in lieu of the Short-Doyle plan and budget. (Welf. & Inst. Code, § 5705.2.) The NNA contract covers mental health services in the contracting county. The amount of money the state provides is the same whether the county signs a NNA contract or adopts a Short-Doyle plan.... By adding subdivision (g) to Welfare and Institutions Code section 5651, the legislature designated that the mental health services provided pursuant to Government Code section 7570 et seq. were to be funded as part of the Short-Doyle program. County's NNA contract was consistent with this intent. Accordingly, the fact that County entered into an NNA contract rather than a Short-Doyle plan and budget is not relevant.

Based on these findings, the court concluded that only 10 percent of the costs were "costs mandated by the state" and, thus, reimbursable under article XIII B, section 6. The court held as follows:

> By placing these services within Short-Doyle, however, the legislature limited the extent of its mandate for these services to the funds provided through the Short-Doyle program. A Short-Doyle agreement or NNA contract sets the maximum obligation incurred by a county for providing the services listed in the agreement or contract. "Counties may elect to appropriate more than their 10 per cent share, but in no event can they be required to do so." (*County of Sacramento v. Loeb* (1984) 160 Cal.App.3d 446, 450.) Since the services were subject to the Short-Doyle formula under which the state provided 90 per cent of the funds and the county 10 per cent, that 10 per cent was reimbursable under

section 6, article XIII B of the California Constitution. (Emphasis in original.)

There have been "intervening changes in the law" with respect to the costs for psychotherapy or other mental health treatment services, however. Thus, the decision in the *County of Santa Clara* case with respect to the inclusion of mental health treatment services for special education pupils in the Short-Doyle plan no longer applies and is not binding on the Commission for purposes of this reconsideration.[107]

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 dispute does not need to be resolved for purposes of this reconsideration. 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:

> *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, SB 1895 (Stats. 2004, ch. 493, § 6) provides 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, 2004, 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.

2. The residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility

Government Code section 7581 requires the county to be financially responsible for the residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility. As described above, the residential and non-

[107] *George Arakelian Farms, Inc., supra,* 49 Cal.3d 1279, 1291.

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.

Welfare and Institutions Code section 18355 describes a cost-sharing formula for the payment of these costs. That section states in relevant part the following:

> Notwithstanding any other provision of law, 24-hour out-of-home care for seriously emotionally disturbed children who are placed in accordance with Section 7572.5 of the Government Code shall be funded from a separate appropriation in the budget of the State Department of Social Services in order to fund both 24-hour out-of-home care payment and local administrative costs. Reimbursement for 24-hour out-of-home payment costs shall be from that appropriation, *subject to the same sharing ratio as prescribed in subdivision (c) of Section 15200*, and available funds... (Emphasis added.)

Since 1991, Welfare and Institutions Code section 15200, subdivision (c)(1), has provided that for counties that meet the performance standards or outcome measures in Welfare and Institutions Code section 11215, the state shall appropriate 40 percent of the sum necessary for the adequate care of each child. Thus, for those counties meeting the performance measures, their increased cost mandated by the state would equal 60 percent of the total cost of care for each special education child placed in an out-of-home residential facility, less any applicable offset.

When a county does not meet the performance standards or outcome measures in Welfare and Institutions Code section 11215, state funding for the program decreases and the counties are liable for the decreased cost.[108] The Commission finds that a county's cost incurred for the decrease in the state's share of the costs as a result of the county's failure to meet the performance standards, are not costs mandated by the state and are not reimbursable. Counties are mandated by the state to meet the performance standards for residential facilities.[109]

Therefore, the Commission finds that counties incur increased costs mandated by the state in an amount that equals 60 percent of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility.

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

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[108] Welfare and Institutions Code sections 15200, subdivision (c)(2), and 11215, subdivision (b)(5).

[109] *Ibid.*

forcing new programs on local governments that require an increased expenditure by local government of their limited tax revenues.[110]

The 1990 Statement of Decision does not identify any offsetting revenues. The parameters and guidelines for this program lists the following reimbursements that must be deducted from the costs claimed:

- Any direct payments (categorical funding) received from the State which are specifically allocated to this program; and
- Any other reimbursements for this mandate (excluding Short-Doyle funding, private insurance payments, and Medi-Cal payments), which is received from any source, e.g. federal, state, etc.

The Commission agrees with the identification of any direct payments or categorical funds appropriated by the Legislature specifically for this program as an offset to be deducted from the costs claimed. In the past, categorical funding has been provided by the state for this program in the amount of $12.3 million.[111] The categorical funding was eliminated, however, in the Budget Acts of 2002 through 2004.

If, however, funds are appropriated in the Budget Act for this program, such as the $69 million appropriation in the 2004-05 Budget Act, such funds are required to be identified as an offset.

The Commission disagrees with the language in the existing parameters and guidelines that excludes private insurance payments as offsetting revenue. Federal law authorizes public agencies to access private insurance proceeds for services provided under the IDEA if the parent consents.[112] Thus, 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. 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.[113]

The Commission further disagrees with the language in the existing parameters and guidelines that excludes Medi-Cal payments as offsetting revenue. 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.[114] Federal law limits this authority as follows:

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[110] *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of San Diego, supra*, 15 Cal.4th at page 81.

[111] Budget Acts of 1994-2001, Item 4440-131-0001.

[112] 34 Code of Federal Regulations section 300.142, subdivision (f).

[113] *County of Fresno, supra,* 53 Cal.3d at page 487.

[114] 34 Code of Federal Regulations section 300.142, subdivision (e).

(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) 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.[115]

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.[116] Thus, the Commission finds 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.

In addition, Government Code section 7576.5 describes offsetting revenue to counties transferred from local educational agencies for this program as follows:

> 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

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[115] 34 Code of Federal Regulations section 300.142, subdivision (e)(2)

[116] "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.

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.

Finally, the existing parameters and guidelines do not require eligible claimants to offset any Short-Doyle funding, and specifically excludes such funding as an offset. As indicated above, the Short-Doyle Act was repealed and replaced with the realignment legislation of the Bronzan-McCorquodale Act. Based on the plain language of SB 1895 (Stats. 2004, ch. 493, § 6), realignment funds used by a county for this mandated program are not required to be deducted from the costs claimed. Section 6 of SB 1895 adds, as part of the Bronzan-McCorquodale Act, section 5701.6 to the Welfare and Institutions Code. Section 5701.6 states in relevant part the following:

> 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.)

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:

- 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 funds received by a county pursuant to the $69 million appropriation to counties for purposes of this mandated program in the Budget Act of 2004 ((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 a portion of the county services provided to a pupil under this mandated program in accordance with federal law.
- Any other reimbursement received from the federal or state government, or other non-local source.[117]

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. Renew the interagency agreement with the local educational agency every three years and, if necessary, revise the agreement (Gov. Code, § 7571; Cal. Code Regs., tit. 2, §§ 60030, 60100)
   - Renew the interagency agreement every three years, and revise if necessary.
   - Define the process and procedures for coordinating local services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils.
2. Perform an initial assessment of a pupil referred by the local educational agency, and discuss assessment results with the parents and IEP team (Gov. Code, § 7572, Cal. Code Regs., tit. 2, § 60040)
   - Review the following educational information of a pupil referred to the county by a local educational 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.
   - 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

[117] *County of Fresno, supra,* 53 Cal.3d at page 487; California Code of Regulations, title 2, section 1183.1, subdivision (a)(8).

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.

3. 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 (Gov. Code, § 7572.5, subds. (a) and (b); Cal. Code Regs., tit. 2, § 60100)

   - 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.
   - Re-assess the pupil in accordance with section 60400 of the regulations, if necessary.

4. Act as the lead case manager if the IEP calls for residential placement of a seriously emotionally disturbed pupil (Gov. Code, § 7572.5, subd. (c)(1); Cal. Code Regs., tit. 2, § 60110)

   - Designate a lead case manager when the expanded IEP team recommends out-of-home residential placement for a seriously emotionally disturbed pupil. The lead case manager shall perform the following activities:

     1. Convene parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.
     2. Complete the local mental health program payment authorization in order to initiate out of home care payments.

3. Coordinate the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.
4. Coordinate the completion of the residential placement as soon as possible.
5. 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.
6. Facilitate the enrollment of the pupil in the residential facility.
7. 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.
8. 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.

5. Issue payments to providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e))

   - Issue payments to providers of out-of-home residential facilities for the residential and non-educational costs of seriously emotionally disturbed pupils. Payments are for the costs of 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. Counties are eligible to reimbursed for 60 percent of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility.
   - Submit reports to the State Department of Social Services for reimbursement of payments issued to seriously emotionally disturbed pupils for 24-hour out-of-home care.

6. Provide psychotherapy or other mental health services, as defined in regulations, when required by the IEP (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60020, subd. (a), 60200, subds. (a) and (b))

   - Provide 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. However, the activities of providing vocational services, socialization services, and crisis intervention to pupils, and dispensing medications necessary to maintain individual psychiatric stability during the treatment process, do *not* constitute a state-mandated new program or higher level of service.

7. Participate in due process hearings relating to mental health assessments or services (Gov. Code, § 7586; Cal. Code Regs., tit. 2, § 60550)

The Commission further concludes that the following revenue and/or proceeds must be identified as offsets and be 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 funds received by a county pursuant to the $69 million appropriation to counties for purposes of this mandated program in the Budget Act of 2004 ((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 a portion of the county services provided to a pupil under this mandated program in accordance with federal law.
- Any other reimbursement received from the federal or state government, or other non-local source

The period of reimbursement for this decision begins July 1, 2004.

Finally, any statutes and/or regulations that were pled in *Handicapped and Disabled Students* (CSM 4282) that are not identified above do not constitute a reimbursable state-mandated program.

Tab 9

Adopted: August 22, 1991
Amended: August 29, 1996
Amended: January 26, 2006
j:mandates/reconsideration/2004 statutes/sb1895-handicapped/psgs/4282adoptedpga

AMENDMENT TO PARAMETERS AND GUIDELINES

Government Code Sections 7570-7588

Statutes 1984, Chapter 1747 (Assem. Bill No. 3632);
Statutes 1985, Chapter 1274 (Assem. Bill No. 882)

California Code of Regulations, Title 2, Sections 60000-60610 (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))

Handicapped and Disabled Students (CSM 4282)

I. SUMMARY OF MANDATE

Chapter 1747 of the Statutes of 1984 added Chapter 26, commencing with section 7570, to Division 7 of Title 1 of the Government code (Gov. Code).

Chapter 1274 of the Statutes of 1985 amended sections 7572, 7572.5, 7575, 7576, 7579, 7582, and 7587 of, amended and repealed 7583 of, added section 7586.5 and 7586.7 to, and repealed 7574 of, the Gov. Code, and amended section 5651 of the Welfare and Institutions Code.

To the extent that Gov. Code section 7572 and section 60040, Title 2, Code of California Regulations, require county participation in the mental health assessment for "individuals with exceptional needs," such legislation and regulations impose a new program or higher level of service upon a county. Furthermore, any related county participation on the expanded "Individualized Education Program" (IEP) team and case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed," pursuant to subdivisions (a), (b), and (c) of Gov. Code section 7572.5 and their implementing regulations, impose a new program or higher level of service upon a county.

The aforementioned mandatory county participation in the IEP process is not subject to the Short-Doyle Act, and accordingly, such costs related thereto are costs mandated by the state and are fully reimbursable within the meaning of section 6, article XIIIB of the California Constitution.

The provisions of Welfare and Institutions Code section 5651, subdivision (g), result in a higher level of service within the county Short-Doyle program because the mental health services, pursuant to Gov. Code sections 7571 and 7576 and their implementing regulations, must be included in the county Short-Doyle annual plan. Such services include psychotherapy and other mental health services provided to "individuals with

exceptional needs," including those designated as "seriously emotionally disturbed," and required in such individual's IEP.

Such mental health services are subject to the current cost sharing formula of the Short-Doyle Act, through which the state provides ninety (90) percent of the total costs of the Short-Doyle program, and the county is required to provide the remaining ten (10) percent of the funds. Accordingly, only ten (10) percent of such program costs are reimbursable within the meaning of section 6, article XIIIB of the California Constitution as costs mandated by the state, because the Short-Doyle Act currently provides counties ninety (90) percent of the costs of furnishing those mental health services set forth in Gov. Code section 7571 and 7576 and their implementing regulations, and described in the county's Short-Doyle annual plan pursuant to Welfare and Institutions Code section 5651, subdivision (g).

II. COMMISSION ON STATE MANDATES' DECISIONS

The Commission on State Mandates, at its April 26, 1990 hearing, adopted a Statement of Decision that determined that County participation in the IEP process is a state mandated program and any costs related thereto are fully reimbursable. Furthermore, any mental health treatment required by an IEP is subject to the Short-Doyle cost sharing formula. Consequently, only the county's Short-Doyle share (i.e., ten percent) of the mental health treatment costs will be reimbursed as costs mandated by the state.

Statutes 2004, chapter 493 (Sen. Bill No. 1895) directed the Commission to reconsider the 1990 Statement of Decision and parameters and guidelines for this program. On May 26, 2005, the Commission adopted a Statement of Decision on reconsideration of Handicapped and Disabled Students (04-RL-4282-10). The Commission found that the 1990 Statement of Decision correctly concluded that the test claim legislation imposes a reimbursable state-mandated program on counties pursuant to article XIII B, section 6 of the California Constitution. The Commission determined, however, that the 1990 Statement of Decision does not fully identify all of the activities mandated by the statutes and regulations pled in the test claim or the offsetting revenue applicable to the claim. Thus, the Commission, on reconsideration, identified the activities expressly required by the test claim legislation and the offsetting revenue that must be identified and deducted from the costs claimed. The Commission's Statement of Decision on reconsideration has a period of reimbursement beginning July 1, 2004.

III. ELIGIBLE CLAIMANTS

All counties

IV. PERIOD OF REIMBURSEMENT

Section 17557 of the Gov. Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that year. The test claim for this mandate was filed on August 17, 1987, all costs incurred on or after July 1, 1986, through and including June 30, 2004, are reimbursable.

Costs incurred beginning July 1, 2004, shall be claimed under the parameters and guidelines for the Commission's decision on reconsideration, *Handicapped and Disabled Students* (04-RI-4282-10).

Actual costs for one fiscal year should be included in each claim, and estimated costs for the subsequent year may be included on the same claim, if applicable, pursuant to Government Code section 17561.

If the total costs for a given fiscal year do not exceed $200[1], no reimbursement shall be allowed, except as otherwise allowed by Gov. Code section 17564.

V. REIMBURSABLE COSTS

A. One Hundred (100) percent of any costs related to IEP Participation, Assessment, and Case Management:

1. The scope of the mandate is one hundred (100) percent reimbursement, except that for individuals billed to Medi-Cal only, the Federal Financing Participation portion (FFP) for these activities should be deducted from reimbursable activities not subject to the Short-Doyle Act.

2. For each eligible claimant, the following cost items are one hundred (100) percent reimbursable (Gov. Code, section 7572, subd. (d)(1)):

   a. Whenever an LEA refers an individual suspected of being an 'individual with exceptional needs' to the local mental health department, mental health assessment and recommendation by qualified mental health professionals in conformance with assessment procedures set forth in Article 2 (commencing with section 56320) of Chapter 4 of part 30 of Division 4 of the Education Code, and regulations developed by the State Department of Mental Health, in consultation with the State Department of Education, including but not limited to the following mandated services:

      i. interview with the child and family,

      ii. collateral interviews, as necessary,

      iii. review of the records,

      iv. observation of the child at school, and

      v. psychological testing and/or psychiatric assessment, as necessary.

   b. Review and discussion of mental health assessment and recommendation with parent and appropriate IEP team members. (Government Code section 7572, subd. (d)(1)).

   c. Attendance by the mental health professional who conducted the assessment at IEP meetings, when requested. (Government Code section 7572, subd. (d)(1)).

   d. Review by claimant's mental health professional of any independent assessment(s) submitted by the IEP team. (Government Code section 7572, subd. (d)(2)).

   e. When the written mental health assessment report provided by the local mental health program determines that an 'individual with special needs' is 'seriously

[1] Beginning September 30, 2002, claims must exceed $1000. (Stats. 2002, ch. 1124.)

emotionally disturbed', and any member of the IEP team recommends residential placement based upon relevant assessment information, inclusion of the claimant's mental health professional on that individual's expanded IEP team.

f. When the IEP prescribes residential placement for an 'individual with exceptional needs' who is 'seriously emotionally disturbed,' claimant's mental health personnel's identification of out-of-home placement, case management, six month review of IEP, and expanded IEP responsibilities. (Government Code section 7572.5).

g. Required participation in due process procedures, including but not limited to due process hearings.

3. One hundred (100) percent of any administrative costs related to IEP Participation, Assessment, and Case Management, whether direct or indirect.

B. Ten (10) percent of any costs related to mental health treatment services rendered under the Short-Doyle Act :

1. The scope of the mandate is ten (10) percent reimbursement.

2. For each eligible claimant, the following cost items, for the provision of mental health services when required by a child's individualized education program, are ten (10) percent reimbursable (Government Code 7576):

   a. Individual therapy,

   b. Collateral therapy and contacts,

   c. Group therapy,

   d. Day treatment, and

   e. Mental health portion of residential treatment in excess of the State Department of Social Services payment for the residential placement.

3. Ten (10) percent of any administrative costs related to mental health treatment services rendered under the Short-Doyle Act, whether direct or indirect.

VI. CLAIM PREPARATION

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate:

A. Actual Increased Costs Method. To claim under the Actual Increased Costs Method, report actual increased costs incurred for each of the following expense categories in the format specified by the State Controller's claiming instructions. Attach supporting schedules as necessary:

1. Employee Salaries and Benefits: Show the classification of the employees involved, mandated functions performed, number of hours devoted to the function, and hourly rates and benefits.

2. Services and supplies: Include only expenditures which can be identified as a direct cost resulting from the mandate. List cost of materials acquired which have been consumed or expended specifically for the purpose of this mandate.

3. Direct Administrative Costs:

   a. One hundred (100) percent of any direct administrative costs related to IEP Participation, Assessment, and Case Management.

   b. Ten (10) percent of any direct administrative costs related to mental health treatment rendered under the Short-Doyle Act.

4. Indirect Administrative and Overhead Costs: To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

   a. Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceeds ten (10) percent of total program direct labor costs, excluding fringe benefits.

   OR if an indirect cost rate greater than ten (10) percent is being claimed,

   b. By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program; each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP(s).

B. Cost Report Method. Under this claiming method the mandate reimbursement claim is still submitted on the State Controller's claiming forms in accordance with the claiming instructions. A complete copy of the annual cost report including all supporting schedules attached to the cost report as filed with DMH must also be filed with the claim forms submitted to the State Controller.

1. To the extent that reimbursable indirect costs have not already been reimbursed by DMH from categorical funding sources, they may be claimed under this method in either of the two following ways prescribed in the State Controller's claiming instructions:

   a. Ten (10) percent of related direct labor, excluding fringe benefits. This method may not result in a total combined reimbursement from DMH and SCO for program indirect costs which exceeds ten (10) percent of total program direct labor costs, excluding fringe benefits.

   OR if an indirect cost rate greater than ten (10) percent is being claimed,

b. By preparation of an "Indirect Cost Rate Proposal" (ICRP) in full compliance with Office of Management and Budget Circular No. A-87 (OMB A-87). Note that OMB A-87 was revised as of May 17, 1995, and that while OMB A-87 is based on the concept of full allocation of indirect costs, it recognizes that in addition to its restrictions, there may be state laws or state regulations which further restrict allowability of costs. Additionally, if more than one department is involved in the mandated program; each department must have its own ICRP. Under this method, total reimbursement for program indirect costs from combined DMH and SCO sources must not exceed the total for those items as computed in the ICRP(s).

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the State Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

A. Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed.

B. The following reimbursements for this mandate shall be deducted from the claim:

1. Any direct payments (categorical funding) received from the State which are specifically allocated to this program; and
2. Any other reimbursement for this mandate (excluding Short-Doyle funding, private insurance payments, and Medi-Cal payments), which is received from any source, e.g. federal, state, etc.

IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

Tab 10

Adopted January 26, 2006

PARAMETERS AND GUIDELINES

Government Code Sections 7570-7588
Statutes 1984, Chapter 1747 (Assem. Bill No. 3632);
Statutes 1985, Chapter 1274 (Assem. Bill No. 882)

California Code of Regulations, Title 2, Sections 60000-60610
(Emergency regulations effective January 1, 1986 [Register 86, No. 1], and re-filed June 30, 1986, designated effective July 12, 1986 [Register 86, No. 28])

Handicapped and Disabled Students (04-RL-4282-10)

I. SUMMARY OF THE MANDATE

Statutes 2004, chapter 493 (Sen. Bill No. 1895) directed the Commission on State Mandates (Commission) to reconsider its prior final decision and parameters and guidelines on the *Handicapped and Disabled Students* program (CSM 4282). On May 26, 2005, the Commission adopted a Statement of Decision on *Handicapped and Disabled Students* (04-RL-4282-10) pursuant to Senate Bill 1895.

The Handicapped and Disabled Students program was 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.

The Commission determined that the test claim legislation imposes a reimbursable state-mandated program on counties pursuant to article XIII B, section 6 of the California Constitution for the activities expressly required by statute and regulation. The Commission also concluded that there is revenue and/or proceeds that must be identified as an offset and deducted from the costs claimed.

Two other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include *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).

These parameters and guidelines address only the Commission's findings on reconsideration of the *Handicapped and Disabled Students* 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

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2004.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable 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), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

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 2004-2005, for *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), or *Seriously Emotionally Disturbed (SED) Pupils: Out-of State Mental*

Health Services (97-TC-05). In addition, estimated and actual claims filed for fiscal years 2004-2005 and 2005-2006 pursuant to the parameters and guidelines and claiming instructions for *Handicapped and Disabled Students* (CSM 4282) shall be re-filed under these parameters and guidelines.

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. Renew the interagency agreement with the local educational agency every three years and, if necessary, revise the agreement (Gov. Code, § 7571; Cal. Code Regs., tit. 2, §§ 60030, 60100)

   1. Renew the interagency agreement every three years, and revise if necessary.
   2. Define the process and procedures for coordinating local services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils.

B. Perform an initial assessment of a pupil referred by the local educational agency, and discuss assessment results with the parents and IEP team (Gov. Code, § 7572, Cal. Code Regs., tit. 2, § 60040)

   1. Review the following educational information of a pupil referred to the county by a local educational 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.
   2. If necessary, observe the pupil in the school environment to determine if mental health assessments are needed.
   3. If necessary, interview the pupil and family, and conduct collateral interviews.
   4. 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.
   5. Assess the pupil within the time required by Education Code section 56344.
   6. 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.
   7. 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.

8. Review and discuss the county recommendation with the parent and the appropriate members of the IEP team before the IEP team meeting.
9. 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.
10. Review independent assessments of a pupil obtained by the parent.
11. Following review of the independent assessment, discuss the recommendation with the parent and with the IEP team before the meeting of the IEP team.
12. In cases where the parent has obtained an independent assessment, attend the IEP team meeting if requested.

C. 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 (Gov. Code, § 7572.5, subds. (a) and (b); Cal. Code Regs., tit. 2, § 60100)

1. 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.
2. Re-assess the pupil in accordance with section 60400 of the regulations, if necessary.

D. Act as the lead case manager if the IEP calls for residential placement of a seriously emotionally disturbed pupil (Gov. Code, § 7572.5, subd. (c)(1); Cal. Code Regs., tit. 2, § 60110)

1. Designate a lead case manager when the expanded IEP team recommends out-of-home residential placement for a seriously emotionally disturbed pupil. The lead case manager shall perform the following activities:
    a. Convene parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.
    b. Complete the local mental health program payment authorization in order to initiate out of home care payments.
    c. Coordinate the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.
    d. Coordinate the completion of the residential placement as soon as possible.
    e. 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.
    f. Facilitate the enrollment of the pupil in the residential facility.

g. 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.

h. 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.

E. Issue payments to providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e))

1. Issue payments to providers of out-of-home residential facilities for the residential and non-educational costs of seriously emotionally disturbed pupils. Payments are for the costs of 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. Counties are eligible to be reimbursed for 60 percent of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility.

   Beginning July 19, 2005, Welfare and Institutions Code section 18355.5 applies to this program and prohibits a county from claiming reimbursement for its 60-percent share of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility if the county claims reimbursement for these costs from the Local Revenue Fund identified in Welfare and Institutions Code section 17600 and receives the funds.

2. Submit reports to the State Department of Social Services for reimbursement of payments issued to seriously emotionally disturbed pupils for 24-hour out-of-home care.

F. Participate in due process hearings relating to mental health assessments or services (Gov. Code, § 7586; Cal. Code Regs., tit. 2, § 60550.) When there is a proposal or a refusal to initiate or change the identification, assessment, or educational placement of the child or the provision of a free, appropriate public education to the child relating to mental health assessments or services, the following activities are eligible for reimbursement:

1. Retaining county counsel to represent the county mental health agency in dispute resolution. The cost of retaining county counsel is reimbursable.
2. Preparation of witnesses and documentary evidence to be presented at hearings.
3. Preparation of correspondence and/or responses to motions for dismissal, continuance, and other procedural issues.
4. Attendance and participation in formal mediation conferences.
5. Attendance and participation in information resolution conferences.
6. Attendance and participation in pre-hearing status conferences convened by the Office of Administrative Hearings.
7. Attendance and participation in settlement conferences convened by the Office of Administrative Hearings.

8. Attendance and participation in Due Process hearings conducted by the Office of Administrative Hearings.

9. Paying for psychological and other mental health treatment services mandated by the test claim legislation (California Code of Regulations, title 2, sections 60020, subdivisions (f) and (i)), and the out-of-home residential care of a seriously emotionally disturbed pupil (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e)), that are required by an order of a hearing officer or a settlement agreement between the parties to be provided to a pupil following due process hearing procedures initiated by a parent or guardian.

Reimbursement to parents for attorneys' fees when parents prevail in due process hearings and in negotiated settlement agreements is 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

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[1] 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), 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), and the $69 million appropriation in 2005 (Stats. 2005, ch. 38, item 6110-161-0890, provision 9).
3. Funds received and applied to this program from the appropriation made by the Legislature in the Budget Act of 2005 for disbursement by the State Controller's Office, which appropriated $120 million for costs claimed for fiscal years 2004-2005 and 2005-2006 for the *Handicapped and Disabled Students program* (CSM 4282) and for *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05). (Stats. 2005, ch. 38, item 4440-295-0001, provisions 11 and 12.)
4. Private insurance proceeds obtained with the consent of a parent for purposes of this program.
5. Medi-Cal proceeds obtained from the state or federal government, exclusive of the county match, 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.

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

6. Any other reimbursement received from the federal or state government, or other non-local source.

Except as expressly provided in section IV(E)(1) of these parameters and guidelines, Realignment funds received from the Local Revenue Fund that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493, § 6 (Sen. Bill No. 1895).)

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised 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 test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), 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 11

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

RECONSIDERATION OF PRIOR STATEMENT OF DECISION ON: Statutes 1984, Chapter 1747; Statutes 1985, Chapter 1274; California Code of Regulations, Tit. 2, Div. 9, §§ 60000-60610 (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)) CSM 4282 Directed By Statutes 2004, Chapter 493, Section 7, (Sen. Bill No. 1895) Effective September 13, 2004.	Case No.: 04-RL-4282-10 *Handicapped & Disabled Students* ADOPTION OF PARAMETERS AND GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557 AND STATITES 2004, CHAPTER 493, SECTION 7 (Sen. Bill No. 1895) *(Adopted January 26, 2006; Corrected on July 21, 2006)*

CORRECTED PARAMETERS AND GUIDELINES

On January 26, 2006, 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 on reconsideration. 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, technical corrections have been made to Section X, Legal and Factual Basis for the Parameters and Guidelines, to clarify that the Statement of Decision in this case refers to the Statement of Decision on reconsideration. Section X is amended as follows:

> The Statement of Decision on reconsideration 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 and the reconsideration. The administrative record, including the Statement of Decision, is on file with the Commission.

Dated: _____

_____
Paula Higashi, Executive Director

Corrected: July 21, 2006
Adopted January 26, 2006
j:mandates/reconsideration/sb1895/psgs/correctedpsgs

CORRECTED
PARAMETERS AND GUIDELINES

Government Code Sections 7570-7588
Statutes 1984, Chapter 1747 (Assem. Bill No. 3632);
Statutes 1985, Chapter 1274 (Assem. Bill No. 882)

California Code of Regulations, Title 2, Sections 60000-60610
(Emergency regulations effective January 1, 1986 [Register 86, No. 1], and re-filed June 30, 1986, designated effective July 12, 1986 [Register 86, No. 28])

Handicapped and Disabled Students (04-RL-4282-10)

I. SUMMARY OF THE MANDATE

Statutes 2004, chapter 493 (Sen. Bill No. 1895) directed the Commission on State Mandates (Commission) to reconsider its prior final decision and parameters and guidelines on the *Handicapped and Disabled Students* program (CSM 4282). On May 26, 2005, the Commission adopted a Statement of Decision on *Handicapped and Disabled Students* (04-RL-4282-10) pursuant to Senate Bill 1895.

The Handicapped and Disabled Students program was 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.

The Commission determined that the test claim legislation imposes a reimbursable state-mandated program on counties pursuant to article XIII B, section 6 of the California Constitution for the activities expressly required by statute and regulation. The Commission also concluded that there is revenue and/or proceeds that must be identified as an offset and deducted from the costs claimed.

Two other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include *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).

These parameters and guidelines address only the Commission's findings on reconsideration of the *Handicapped and Disabled Students* 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

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2004.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable 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), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

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 2004-2005, for *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), or *Seriously Emotionally Disturbed (SED) Pupils: Out-of State Mental Health Services* (97-TC-05). In addition, estimated and actual claims filed for fiscal years 2004-2005 and 2005-2006 pursuant to the parameters and guidelines and claiming instructions for *Handicapped and Disabled Students* (CSM 4282) shall be re-filed under these parameters and guidelines.

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. Renew the interagency agreement with the local educational agency every three years and, if necessary, revise the agreement (Gov. Code, § 7571; Cal. Code Regs., tit. 2, §§ 60030, 60100)

   1. Renew the interagency agreement every three years, and revise if necessary.
   2. Define the process and procedures for coordinating local services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils.

B. Perform an initial assessment of a pupil referred by the local educational agency, and discuss assessment results with the parents and IEP team (Gov. Code, § 7572, Cal. Code Regs., tit. 2, § 60040)

   1. Review the following educational information of a pupil referred to the county by a local educational 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.
   2. If necessary, observe the pupil in the school environment to determine if mental health assessments are needed.
   3. If necessary, interview the pupil and family, and conduct collateral interviews.
   4. 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.
   5. Assess the pupil within the time required by Education Code section 56344.
   6. 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.
   7. 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.

8. Review and discuss the county recommendation with the parent and the appropriate members of the IEP team before the IEP team meeting.
9. 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.
10. Review independent assessments of a pupil obtained by the parent.
11. Following review of the independent assessment, discuss the recommendation with the parent and with the IEP team before the meeting of the IEP team.
12. In cases where the parent has obtained an independent assessment, attend the IEP team meeting if requested.

C. 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 (Gov. Code, § 7572.5, subds. (a) and (b); Cal. Code Regs., tit. 2, § 60100)

1. 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.
2. Re-assess the pupil in accordance with section 60400 of the regulations, if necessary.

D. Act as the lead case manager if the IEP calls for residential placement of a seriously emotionally disturbed pupil (Gov. Code, § 7572.5, subd. (c)(1); Cal. Code Regs., tit. 2, § 60110)

1. Designate a lead case manager when the expanded IEP team recommends out-of-home residential placement for a seriously emotionally disturbed pupil. The lead case manager shall perform the following activities:
    a. Convene parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.
    b. Complete the local mental health program payment authorization in order to initiate out of home care payments.
    c. Coordinate the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.
    d. Coordinate the completion of the residential placement as soon as possible.
    e. 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.

f. Facilitate the enrollment of the pupil in the residential facility.

g. 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.

h. 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.

E. Issue payments to providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e))

1. Issue payments to providers of out-of-home residential facilities for the residential and non-educational costs of seriously emotionally disturbed pupils. Payments are for the costs of 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. Counties are eligible to be reimbursed for 60 percent of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility.

   Beginning July 19, 2005, Welfare and Institutions Code section 18355.5 applies to this program and prohibits a county from claiming reimbursement for its 60-percent share of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility if the county claims reimbursement for these costs from the Local Revenue Fund identified in Welfare and Institutions Code section 17600 and receives the funds.

2. Submit reports to the State Department of Social Services for reimbursement of payments issued to seriously emotionally disturbed pupils for 24-hour out-of-home care.

F. Participate in due process hearings relating to mental health assessments or services (Gov. Code, § 7586; Cal. Code Regs., tit. 2, § 60550.) When there is a proposal or a refusal to initiate or change the identification, assessment, or educational placement of the child or the provision of a free, appropriate public education to the child relating to mental health assessments or services, the following activities are eligible for reimbursement:

1. Retaining county counsel to represent the county mental health agency in dispute resolution. The cost of retaining county counsel is reimbursable.

2. Preparation of witnesses and documentary evidence to be presented at hearings.

3. Preparation of correspondence and/or responses to motions for dismissal, continuance, and other procedural issues.

4. Attendance and participation in formal mediation conferences.

5. Attendance and participation in information resolution conferences.

6. Attendance and participation in pre-hearing status conferences convened by the Office of Administrative Hearings.

7. Attendance and participation in settlement conferences convened by the Office of Administrative Hearings.
8. Attendance and participation in Due Process hearings conducted by the Office of Administrative Hearings.
9. Paying for psychological and other mental health treatment services mandated by the test claim legislation (California Code of Regulations, title 2, sections 60020, subdivisions (f) and (i)), and the out-of-home residential care of a seriously emotionally disturbed pupil (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e)), that are required by an order of a hearing officer or a settlement agreement between the parties to be provided to a pupil following due process hearing procedures initiated by a parent or guardian.

Reimbursement to parents for attorneys' fees when parents prevail in due process hearings and in negotiated settlement agreements is 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

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[1] 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), 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), and the $69 million appropriation in 2005 (Stats. 2005, ch. 38, item 6110-161-0890, provision 9).

3. Funds received and applied to this program from the appropriation made by the Legislature in the Budget Act of 2005 for disbursement by the State Controller's Office,

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

which appropriated $120 million for costs claimed for fiscal years 2004-2005 and 2005-2006 for the *Handicapped and Disabled Students program* (CSM 4282) and for *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05). (Stats. 2005, ch. 38, item 4440-295-0001, provisions 11 and 12.)

4. Private insurance proceeds obtained with the consent of a parent for purposes of this program.
5. Medi-Cal proceeds obtained from the state or federal government, exclusive of the county match, 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.
6. Any other reimbursement received from the federal or state government, or other non-local source.

Except as expressly provided in section IV(E)(1) of these parameters and guidelines, Realignment funds received from the Local Revenue Fund that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493, § 6 (Sen. Bill No. 1895).)

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised 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 test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), 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 on reconsideration 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 and the reconsideration. The administrative record, including the Statement of Decision, is on file with the Commission.

Tab 12

Amendment Adopted: October 26, 2006
Corrected: July 21, 2006
Adopted January 26, 2006

AMENDED PARAMETERS AND GUIDELINES

Government Code Sections 7570-7588
Statutes 1984, Chapter 1747 (Assem. Bill No. 3632);
Statutes 1985, Chapter 1274 (Assem. Bill No. 882)

California Code of Regulations, Title 2, Sections 60000-60610
(Emergency regulations effective January 1, 1986 [Register 86, No. 1], and re-filed June 30, 1986, designated effective July 12, 1986 [Register 86, No. 28])

Handicapped and Disabled Students (04-RL-4282-10)

EFFECTIVE FOR REIMBURSEMENT CLAIMS FILED FOR COSTS INCURRED THROUGH THE 2005-2006 FISCAL YEAR

I. SUMMARY OF THE MANDATE

Statutes 2004, chapter 493 (Sen. Bill No. 1895) directed the Commission on State Mandates (Commission) to reconsider its prior final decision and parameters and guidelines on the *Handicapped and Disabled Students* program (CSM 4282). On May 26, 2005, the Commission adopted a Statement of Decision on *Handicapped and Disabled Students* (04-RL-4282-10) pursuant to Senate Bill 1895.

The Handicapped and Disabled Students program was 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.

The Commission determined that the test claim legislation imposes a reimbursable state-mandated program on counties pursuant to article XIII B, section 6 of the California Constitution for the activities expressly required by statute and regulation. The Commission also concluded that there is revenue and/or proceeds that must be identified as an offset and deducted from the costs claimed.

Two other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include *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).

These parameters and guidelines address only the Commission's findings on reconsideration of the *Handicapped and Disabled Students* program. These parameters and guidelines are effective for reimbursement claims filed 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

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2004.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable 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), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

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 2004-2005, for *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), or *Seriously Emotionally Disturbed (SED) Pupils: Out-of State Mental Health Services* (97-TC-05). In addition, estimated and actual claims filed for fiscal years 2004-2005 and 2005-2006 pursuant to the parameters and guidelines and claiming instructions for *Handicapped and Disabled Students* (CSM 4282) shall be re-filed under these parameters and guidelines.

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. Renew the interagency agreement with the local educational agency every three years and, if necessary, revise the agreement (Gov. Code, § 7571; Cal. Code Regs., tit. 2, §§ 60030, 60100)

   1. Renew the interagency agreement every three years, and revise if necessary.
   2. Define the process and procedures for coordinating local services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils.

B. Perform an initial assessment of a pupil referred by the local educational agency, and discuss assessment results with the parents and IEP team (Gov. Code, § 7572, Cal. Code Regs., tit. 2, § 60040)

   1. Review the following educational information of a pupil referred to the county by a local educational 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.
   2. If necessary, observe the pupil in the school environment to determine if mental health assessments are needed.
   3. If necessary, interview the pupil and family, and conduct collateral interviews.
   4. 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.
   5. Assess the pupil within the time required by Education Code section 56344.
   6. 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.

7. 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.
8. Review and discuss the county recommendation with the parent and the appropriate members of the IEP team before the IEP team meeting.
9. 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.
10. Review independent assessments of a pupil obtained by the parent.
11. Following review of the independent assessment, discuss the recommendation with the parent and with the IEP team before the meeting of the IEP team.
12. In cases where the parent has obtained an independent assessment, attend the IEP team meeting if requested.

C. 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 (Gov. Code, § 7572.5, subds. (a) and (b); Cal. Code Regs., tit. 2, § 60100)

1. 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.
2. Re-assess the pupil in accordance with section 60400 of the regulations, if necessary.

D. Act as the lead case manager if the IEP calls for residential placement of a seriously emotionally disturbed pupil (Gov. Code, § 7572.5, subd. (c)(1); Cal. Code Regs., tit. 2, § 60110)

1. Designate a lead case manager when the expanded IEP team recommends out-of-home residential placement for a seriously emotionally disturbed pupil. The lead case manager shall perform the following activities:
    a. Convene parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.
    b. Complete the local mental health program payment authorization in order to initiate out of home care payments.
    c. Coordinate the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.

d. Coordinate the completion of the residential placement as soon as possible.

e. 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.

f. Facilitate the enrollment of the pupil in the residential facility.

g. 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.

h. 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.

E. Issue payments to providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e))

1. Issue payments to providers of out-of-home residential facilities for the residential and non-educational costs of seriously emotionally disturbed pupils. Payments are for the costs of 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. Counties are eligible to be reimbursed for 60 percent of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility.

   Beginning July 19, 2005, Welfare and Institutions Code section 18355.5 applies to this program and prohibits a county from claiming reimbursement for its 60-percent share of the total residential and non-educational costs of a seriously emotionally disturbed child placed in an out-of-home residential facility if the county claims reimbursement for these costs from the Local Revenue Fund identified in Welfare and Institutions Code section 17600 and receives the funds.

2. Submit reports to the State Department of Social Services for reimbursement of payments issued to seriously emotionally disturbed pupils for 24-hour out-of-home care.

F. Participate in due process hearings relating to mental health assessments or services (Gov. Code, § 7586; Cal. Code Regs., tit. 2, § 60550.) When there is a proposal or a refusal to initiate or change the identification, assessment, or educational placement of the child or the provision of a free, appropriate public education to the child relating to mental health assessments or services, the following activities are eligible for reimbursement:

1. Retaining county counsel to represent the county mental health agency in dispute resolution. The cost of retaining county counsel is reimbursable.

2. Preparation of witnesses and documentary evidence to be presented at hearings.

3. Preparation of correspondence and/or responses to motions for dismissal, continuance, and other procedural issues.

4. Attendance and participation in formal mediation conferences.

5. Attendance and participation in information resolution conferences.
6. Attendance and participation in pre-hearing status conferences convened by the Office of Administrative Hearings.
7. Attendance and participation in settlement conferences convened by the Office of Administrative Hearings.
8. Attendance and participation in Due Process hearings conducted by the Office of Administrative Hearings.
9. Paying for psychological and other mental health treatment services mandated by the test claim legislation (California Code of Regulations, title 2, sections 60020, subdivisions (f) and (i)), and the out-of-home residential care of a seriously emotionally disturbed pupil (Gov. Code, § 7581; Cal. Code Regs., tit. 2, § 60200, subd. (e)), that are required by an order of a hearing officer or a settlement agreement between the parties to be provided to a pupil following due process hearing procedures initiated by a parent or guardian.

Reimbursement to parents for attorneys' fees when parents prevail in due process hearings and in negotiated settlement agreements is 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.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

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[1] 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), 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), and the $69 million appropriation in 2005 (Stats. 2005, ch. 38, item 6110-161-0890, provision 9).

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

3. Funds received and applied to this program from the appropriation made by the Legislature in the Budget Act of 2005 for disbursement by the State Controller's Office, which appropriated $120 million for costs claimed for fiscal years 2004-2005 and 2005-2006 for the *Handicapped and Disabled Students program* (CSM 4282) and for *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05). (Stats. 2005, ch. 38, item 4440-295-0001, provisions 11 and 12.)
4. Private insurance proceeds obtained with the consent of a parent for purposes of this program.
5. Medi-Cal proceeds obtained from the state or federal government, exclusive of the county match, 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.
6. Any other reimbursement received from the federal or state government, or other non-local source.

Except as expressly provided in section IV(E)(1) of these parameters and guidelines, Realignment funds received from the Local Revenue Fund that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493, § 6 (Sen. Bill No. 1895).)

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised 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 test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), 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 on reconsideration 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 and the reconsideration. The administrative record, including the Statement of Decision, is on file with the Commission.

Tab 13

JOHN CHIANG
California State Controller

August 12, 2008

Wendy L. Watanabe, Acting Auditor-Controller
County of Los Angeles
500 West Temple Street, Room 525
Los Angeles, CA 90012

Re: Audit of Mandated Cost Claims for Handicapped and Disabled Students Program For the Period of July 1, 2003, through June 30, 2006 and Audit of Mandated Cost Claims for Handicapped and Disabled Students II Program for period of July 1, 2002, through June 30, 2004

Dear Ms. Watanabe:

This letter confirms that Anna Pilipyuk has scheduled an audit of the County of Los Angeles' legislatively mandated Handicapped and Disabled Students Program cost claims filed for fiscal year (FY) 2003-04, FY 2004-05, and FY 2005-06 and Handicapped and Disabled Students II Program cost claims filed for FY 2002-03 and FY 2003-04. Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. The entrance conference is scheduled for Monday, September 22, 2008, at 11:00 a.m. We will begin audit fieldwork after the entrance conference.

Please furnish working accommodations for and provide the necessary records (listed on the Attachment) to the audit staff. If you have any questions, please call me at (916) 327-0696.

Sincerely,

Christopher B Ryan

CHRISTOPHER RYAN, Audit Manager
Mandated Cost Audits Bureau
Division of Audits

6954

CR/sk

Attachment

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874
SACRAMENTO 300 Capitol Mall, Suite 518, Sacramento, CA 95814 (916) 324-8907
LOS ANGELES 600 Corporate Pointe, Suite 1000, Culver City, CA 90230 (310) 342-5656

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 14

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

June 16, 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
JULY 1, 2003 THROUGH JUNE 30, 2006

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 Program's parameters and guidelines.

4. We claimed mandated costs based on actual expenditures allowable per the Handicapped and Disabled Students Program's parameters and guidelines.

5. We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims.

6. Excluding mandated program costs, the County did not recover indirect cost from any state or federal agency during the audit period.

7. We are not aware of any:

   a. Violations or possible violations of laws and regulations involving management or employees who had significant roles in the accounting system or in preparing the mandated cost claims.

   b. Violations or possible violations of laws and regulations involving other employees that could have had a material effect on the mandated cost claims.

   c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, accounting and reporting practices that could have a material effect on the mandated cost claims.

   d. Relevant, material transactions that were not properly recorded in the accounting records that could have a material effect on the mandated cost claims.

8. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion that would have a material effect on the mandated cost claims.

9. We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims.

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

Very truly yours,

Wendy L. Watanabe
Auditor-Controller

WLW:MMO:JN:CY:hy
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Tab 15

Ryan, Christopher

From: Yaghobyan, Hasmik <HYAGHOBYAN@auditor.lacounty.gov>
Sent: Tuesday, April 13, 2010 10:52 AM
To: Pilipyuk, Anna
Cc: Ryan, Christopher; Johnson, John E.; Spano, Jim
Subject: RE: SEDP (FYs 2003-06)

Hi Anna,

We agree with your proposal and would like to move the excess IDEA funding (954,297) revenue offset from HDS to the SED program.

Let me know if you have any questions.

Hasmik Yaghobyan
SB90 Administrator
Dept. of Auditor Controller-Accounting Division
Tel: (213) 893-0792
Fax: (213) 617-8106
Email: *hyaghobyan@auditor.lacounty.gov*

From: APilipyuk@sco.ca.gov [mailto:APilipyuk@sco.ca.gov]
Sent: Tuesday, April 13, 2010 9:48 AM
To: Yaghobyan, Hasmik
Cc: cryan@sco.ca.gov; jejohnson@sco.ca.gov; jspano@sco.ca.gov
Subject: FW: SEDP (FYs 2003-06)
Importance: High

Hasmik,
I just wanted to follow up with you regarding the changes to the overstated offsetting revenue finding (Finding #4) for SED Pupils: Out-of-State Mental Health Services (SEDP) Program audit. I have not heard from you on how the county would like to handle the changes. As we suggested during the HDS exit conference (March 30, 2010), you can just e-mail me any comments and concerns that the county has in regard to the changes. If the county concurs with changes, please e-mail your confirmation, authorizing the SCO to issue the final SEDP report.

Attached are summaries of findings for the SEDP audit for FYs 2003-06.

If you have any further questions you can contact either John or me.

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

From: Pilipyuk, Anna
Sent: Tuesday, April 06, 2010 04:05 PM
To: 'Yaghobyan, Hasmik'
Cc: Ryan, Christopher; Johnson, John E.; Spano, Jim
Subject: SEDP (FYs 2003-06)
Importance: High

Hasmik,

During our exit conference for Handicapped and Disabled Students Program on March 30, 2010, we also discussed changes to the overstated offsetting revenue finding (Finding #4) for SED Pupils: Out-of-State Mental Health Services (SEDP) Program audit. Subsequent to the issuance of the draft report and the county's response to the SEDP Program audit, we finalized the Handicapped and Disabled Students (HDS) Program audit. Our HDS audit disclosed that the county over applied Individuals with Disabilities Education Act (IDEA) funds by $954,297 for FY 2003-04. So, we proposed moving the excess of IDEA revenues from the HDS to the SEDP Program for FY 2003-04.

During the conference we provided the county with revised audit findings (Funding #4) and schedules for SEDP Program audit. Further, at the meeting we discussed issuing the final report for the SEDP Program incorporating the IDEA adjustment. Since the county has already responded to the initial draft, we discussed the county providing an e-mail agreeing to the revised SEDP Program report.

So, before we issue the final report with revised audit findings (Funding #4) and schedules, please e-mail me any comments and concerns that the county has in regard to the changes. If the county concurs with changes, please e-mail your confirmation, authorizing the SCO to issue the final SEDP report.

Attached are summaries of findings for the SEDP audit for FYs 2003-06.

If you have any further questions you can contact either John or me.

Thank you,

-Anna

Anna Pilipyuk
Auditor
State Controller's Office
Division of Audits - Mandated Cost
(916) 323-4206 - phone
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Tab 16

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: _____ Date: 9/23/08

Revised by: _____ Date: _____

TARGETED CASE MANAGEMENT SERVICES (MODE 15)

TARGETED CASE MANAGEMENT –CLIENT OR COLLATERAL CONTACT

Activity assisting one or more clients to **access** needed medical, educational, social, prevocational, vocational, rehabilitative and other community services; or providing assistance with securing appropriate living arrangements; or consulting with the client or others in an effort to determine the need for, or access to, any of these services. It also may include the supportive activities related to linkage and consultation such as making telephone calls, completing forms, as well as developing a case management plan. Client or collateral must be present. *Inclusive of travel, plan development and documentation time.*

Example: Staff person discusses housing situation with client/parent who reports lack of cooperation from landlord to correct significant defects with apartment, e.g., rat infestation that poses health and safety issues to client and family. Staff person contacts by phone the City Health Department, reports the landlord and facilitates linkage for client/parent with the city ombudsman.

Site Location	SFC	Activity Code	Activity (An indicator for family/significant other involvement in the contact will be provided on the MIS screen.)	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	[redacted]	[redacted]	TCM, **SEP** Targeted Case Management Client or Collateral Contact, RS	[redacted]	All except #9
	04	300	TCM, Targeted Case Management Client or Collateral Contact, RS	M/C GF	
		9090	TCM, **SAMHSA/ADP** Targeted Case Management Client or Collateral Contact, RS (DMH Only)	SAMHSA	
		9110	TCM, **CalWORKS/GROW** Targeted Case Management Client or Collateral Contact	DPSS	
	05	9070	TCM, **PATH** Homeless Targeted Case Management Client or Collateral Contact	PATH	
	06	8080	TCM, **FP** Targeted Case Management Client or Collateral Contact, RS	Family Pres	
	08	1710	TCM, **AB1733/2994** Targeted Case Management Client or Collateral Contact, RS	AB1733/ 2994	

Notes:

- If services are provided to, or on behalf of, more than one client at the same time, record and report the number of client's represented at the contact so the MIS (automatically) can appropriately pro-rate staff time to each client.

W/P Section 4-4-2 Page 40
Prepared by: SMD Date: 8/23/02
Reviewed by: CL Date: 11/5/10

Guide To Community Mental Health Rehabilitation Service Activity Codes
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TARGETED CASE MANAGEMENT – CASE ACTIVITY (NO CLIENT OR COLLATERAL CONTACT)

A Targeted Case Management activity provided on behalf of a client in the absence of the client or collateral, such as completing forms, preparing reports, or intra/inter-agency consultations or conferences related to linking a client to services. **Includes re-authorization of FFS clients if a case is open.** To be used only in reference to a targeted case management activity. *Refer to MHS, Individual Rehabilitation (not psychotherapy) for activities that are not related to linking client to services.*

Example: In the example on previous page, the phone call to the City Health Department is made at a later time, not in the presence of the client/parent.

Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	09	832	TCM, **SEP** Targeted Case Management Case Activity, RS	SEP/	All except #9
	04	305	TCM, Targeted Case Management Case Activity, RS	M/C GF	
		9111	TCM, **CalWORKS/GROW** Targeted Case Management Case Activity	DPSS	
	05	9072	TCM, **PATH** Homeless Targeted Case Management Case Activity	PATH	
	06	8082	TCM, **FP** Targeted Case Management Case Activity, RS	Family Pres	
	08	1711	TCM, **AB1733/2994** Targeted Case Management Case Activity, RS	AB1733/ 2994	

Notes:

- Case Management is NOT skill development, assistance in daily living or training clients to access services by themselves, which are mental health services.
- Services within an activity code on the same day may be summarized in one note and claimed collectively, i.e., 5 phone calls related to one client on the same day can be summarized in one note to support a single claim.

W/P Section H4-3 Page 1 of 1
Prepared by: MP Date: 8/23/10
Reviewed by: DR Date: 11/5/10

Guide To Community Mental Health Rehabilitation Service Activity Codes
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MHS, PSYCHOLOGICAL TESTING/DIAGNOSTIC SERVICES, CASE ACTIVITY NO CLIENT OR COLLATERAL CONTACT

Activities **related to psychodiagnostic assessment** such as scoring and interpreting tests, and writing psychological testing reports in the absence of a face-to-face or phone contact. *Inclusive of travel and documentation time.*

Example: Interpreting test results and writing psychological testing reports for submission to courts, DPSS or DCFS.

Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	[redacted]	[redacted]	MHS, **SEP** Psychological Testing/Diagnostic Services, Case Activity No Contact, RS	[redacted]	#2
	34	043	MHS, Psychological Testing/Diagnostic Services, Case Activity No Contact, RS	M/C GF	
	36	9005	MHS, **PATH** Homeless, Psychological Testing/Diagnostic Services, Case Activity No Contact, RS	PATH	
	37	8037	MHS, **FP**, Psychological Testing/Diagnostic Services, Case Activity No Contact, RS	Family Pres	
	39	1704	MHS, **AB1733/2994** Psychological Testing/Diagnostic Services, Case Activity No Contact, RS	AB1733/ 2994	
	34	9127	MHS, **CalWORKS/GROW** Psychological Testing/Diagnostic Services, Case Activity No Contact	DPSS	

Note:
- See Medi-Cal Lockouts on Page 26.

W/P Section MH-3 Page 11 of 11
Prepared by: [illegible] Date: 4/23/08
Reviewed by: [illegible] Date: 4/15/10

Guide To Community Mental Health Rehabilitation Service Activity Codes
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MHS, PSYCHOLOGICAL TESTING/DIAGNOSTIC SERVICES

Established testing for the psychodiagnostic assessment of personality, development assessment and cognitive functioning. Requires face-to-face contact. For children, referrals are made to clarify symptomology, rule out diagnoses and help delineate emotional from learning disabilities. *Inclusive of travel and plan development time.*

Example: Child's behavior is aggressive and marked by uncontrolled outbursts of profane language; he is beginning to have facial tics and is also below grade level in reading. Referral for testing is made to determine diagnosis and rule out learning disorder.

Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
☐ Office+ ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	33	857	MHS, **SEP** Psychological Testing/Diagnostic Services, RS	SEP/	
	34	034	MHS, Psychological Testing/Diagnostic Services, RS	Medicare+ M/C GF	
		9126	MHS, **CalWORKS/GROW** Psychological Testing/Diagnostic Services	DPSS	#2+
	36	9002	MHS, **PATH** Homeless, Psychological Testing/Diagnostic, Services, RS	PATH	
	37	8035	MHS, **FP**, Psychological Testing/Diagnostic Services, RS	Family Pres	
	39	1717	MHS, **AB1733/2994** Psychological Testing/Diagnostic Services, RS	AB1733/ 2994	

Note:

- See Medi-Cal Lockouts on Page 26.

+ Medicare reimburses only for qualified services provided in the Office to Medicare recipients by licensed psychologist.

W/P Section 4A-3 Page 12 of 40
Prepared by: AP Date: 9/23/04
Reviewed by: CR Date: 9/5/04

Guide To Community Mental Health Rehabilitation Service Activity Codes
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MENTAL HEALTH SERVICES (MODE 15)

MHS, INDIVIDUAL THERAPY

Therapeutic interventions for an individual client by an appropriately trained clinician consistent with the client's goals/desired results identified in the Service Plan. Focuses primarily on symptom reductions as a means to improve functional impairments. Can include family therapy (as long as only 1 client is represented in the contact) and substance abuse treatment (for EPSDT only). Clinical interventions must be included in the progress note. *Inclusive of travel, plan development and documentation time.*

Example: Clinician encourages client to consider the obstacles to constructive work relationships, assists client with understanding his/her feelings and invites client to react differently. Chart note includes problem behavior, therapeutic intervention and outcome.

Site Location	SFC	Activity Code	Activity (An indicator for family/significant other involvement in the contact will be provided on the MIS screen.)	Tracks To	Scope of Practice (See Legend)
☐ Office+ ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	41	[redacted]	MHS, **SEP** Individual Therapy, RS	[redacted]	Trained Clinician+ #1 - #5.
	42	040	MHS, Individual Therapy, RS	Medicare+ M/C GF	
		085	MHS, Individual Family Therapy, RS		
		1319	MHS, Individual Therapy w Medical Evaluation and Management, RS **(inactive until notified)**	Medicare+	
		9113	MHS, **CalWORKS/GROW** Individual Therapy	DPSS	
		9092	MHS, **SAMHSA/ADP** Individual Therapy, RS (DMH Only)	SAMHSA	
	45	1718	MHS, **AB1733/2994** Individual Therapy, RS	AB1733/ 2994	
	47	8000	MHS, **FP** Individual Therapy, RS	Family Pres	

Notes:

- If more than one staff provides service, each must be identified in the note indicating the time expended by each, and the specific interventions performed by each during the time noted.
- See Medi-Cal Lockouts on Page 26.

+ Medicare reimburses only for qualified services provided in the Office to Medicare recipients by licensed clinicians #1-#5.

W/P Section Page
Prepared by: Date:
Reviewed by: Date:

Guide To Community Mental Health Rehabilitation Service Activity Codes
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MHS, CASE CONSULTATION

Includes time spent with inter/intra-agency (includes Board and Care) staff to discuss clinical and/or other information to enhance a specific client's diagnosis and treatment plan. Client may be present. Supervision is not reimbursable. *Inclusive of travel, plan development and documentation time.*

Example: Clinician presents case history at clinical case conference and requests feedback on differential diagnosis and treatment strategies.

Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	[redacted]	[redacted]	MHS, **SEP** Case Consultation, RS	[redacted]	All except #9
	42	1220	MHS, Case Consultation, RS	M/C GF	
		9114	MHS, **CalWORKS/GROW** Case Consultation	DPSS	
	45	1721	MHS, **AB1733/2994** Case Consultation, RS	AB1733/ 2994	
	47	8040	MHS, **FP** Case Consultation, RS	Family Pres	

Note:

- Clinician receiving the consultation generally makes the chart note. The note must state the name of clinician(s) providing the consultation, participants, specific contributions of each and recommendations. The clinician(s) providing the consultation does not **also** chart.
- See Medi-Cal Lockouts on Page 26.

W/P Section 240-3 Page 14 of 40
Prepared by: [redacted] Date: 9/23/08
Reviewed by: [redacted] Date: 1/15/09

Guide To Community Mental Health Rehabilitation Service Activity Codes
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MHS, INDIVIDUAL REHABILITATION (NOT PSYCHOTHERAPY)

Assistance in restoring or maintaining a client's functional skills, ADL skills, social skills, medication compliance and support resources; counseling of the client or family; training in leisure activities consistent with client's goals/desired results; medication education; writing of client letters, SSI forms. Substance abuse intervention to meet mental health goals and case management activities beyond facilitating access to services fit in this category. *Inclusive of travel, plan development and documentation time.*

Example: Staff assists client in achieving any of the goals set out in treatment or service plan in any fashion not including psychotherapy.

Site Location	SFC	Activity Code	Activity (An indicator for family/significant other involvement in the contact will be provided on the MIS screen.)	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	[redacted]	[redacted]	MHS, **SEP** Individual Rehabilitation (not psychotherapy), RS	[redacted]	All except #9.
	42	062	MHS, Individual Rehabilitation (not psychotherapy), RS	M/C GF	
		9113	MHS, **CalWORKS/GROW** Individual Rehabilitation (not psychotherapy)	DPSS	
		9092	MHS, **SAMHSA/ADP** Individual Rehabilitation (not psychotherapy), RS (DMH Only)	SAMHSA	
	45	1718	MHS, **AB1733/2994** Individual Rehabilitation (not psychotherapy), RS	AB1733/ 2994	
	47	8000	MHS, **FP** Individual Rehabilitation (not psychotherapy), RS	Family Pres	

Note:
- See Medi-Cal Lockouts on Page 26.

W/P Section MH-3 Page 13 of 50
Prepared by: QP Date: 9/23/08
Reviewed by: CK Date: 11/5/10

MHS, GROUP REHABILITATION (NOT PSYCHOTHERAPY)

May include any and all of the following skills: assistance in restoring or maintaining a client's functional skills, ADL skills, medication compliance and support resources; counseling of the client or family (which includes significant support persons as long as more than 1 client is represented); training in leisure activities consistent with client's goals/desired results; medication education.

Example: Case manager leads a group of 10 clients on Lieberman module to develop conversational skills.

Site Location	SFC	Activity Code	Activity (An indicator for family/significant other involvement in the contact will be provided on the MIS screen.)	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	52	105	MHS, Group Rehabilitation (not psychotherapy), RS	M/C GF	All except #9.
		9115	MHS, **CalWORKS/GROW** Group Rehabilitation (not psychotherapy)	DPSS	
		9093	MHS, **SAMHSA/ADP** Group Rehabilitation (not psychotherapy), RS (DMH Only)	SAMHSA	
	53	1723	MHS, **AB1733/2994** Group Rehabilitation (not psychotherapy), RS	AB1733/ 2994	
	[redacted]	[redacted]	MHS, **SEP** Group Rehabilitation (not psychotherapy), RS	SEP/ [redacted]	
	57	8004	MHS, **FP** Group Rehabilitation (not psychotherapy), RS	Family Pres	

Notes:

- Co-therapist time must be documented in the progress note with justification.
- See Medi-Cal Lockouts on Page 26.

W/P Section 4H-3 Page 16
Prepared by: RM Date: 9/23/08
Reviewed by: DE Date: 11/5/08

Guide To Community Mental Health Rehabilitation Service Activity Codes
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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)
☐ Office[+] ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	60	1727	MED, **AB1733/2994** Medication Support, RS	AB1733/ 2994	#1[+], #5, #6, #7, and #9
	61	811[redacted]	MED, **SEP** Medication Support, RS	[redacted]	
	62	035	MED, Medication Support, RS	Medicare[+] 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.

[+] Medicare reimburses only for medication support services provided in the Office to Medicare recipients by a physician.

W/P Section [illegible] Page [illegible]
Prepared by: [illegible] Date: 4/23/03
Reviewed by: [illegible] Date: 4/25/03

Guide To Community Mental Health Rehabilitation Service Activity Codes
for
Clinic Service Providers

CRISIS INTERVENTION (MODE 15)

CRISIS INTERVENTION

Crisis Intervention means a service, lasting less than 24 hours, provided to or on behalf of a client for a condition that requires more timely response than a regularly scheduled visit. Service activities may include but are not limited to assessment, collateral and therapy. Crisis intervention is distinguished from crisis stabilization by who delivers the service and where. Crisis stabilization can only be delivered by eligible providers at a site certified by the State to provide the service. *Inclusive of travel, plan development and documentation time.*

Example: A walk-in client states her mother who was her sole support system has just died. She is hysterical, crying and unable to make short-term plans for herself. Client is assisted to set priorities, focus on discrete, very short term and limited goals. A follow-up session is scheduled.

If any portion of the service a qualified staff provides is Medication Support, the time spent providing that service should be claimed to Medication Support.

Site Location	SFC	Activity Code	Activity (An indicator for family/significant other involvement in the contact will be provided on the MIS screen.)	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	[redacted]	[redacted]	CI, **SEP** Crisis Intervention, RS	[redacted]	All except #9.
	75	1745	CI, **AB1733/2994** Crisis Intervention, RS	AB1733/ 2994	
	76	8032	CI, **FP** Crisis Intervention, RS	Family Pres	
	77	141	CI, Crisis Intervention, RS	M/C GF	
		9117	CI, **CalWORKS/GROW** Crisis Intervention	DPSS	

Note:
- See Medi-Cal Lockouts on Page 26.

W/P Section [redacted] Page 18.40
Prepared by: AP Date: 9/23/08
Reviewed by: [redacted] Date: 11/5/08

DAY SERVICES (MODE 10)

DAY TREATMENT INTENSIVE, HALF DAY

An organized and structured multi-disciplinary treatment program designed as: **1) an alternative to hospitalization or placement in a more restrictive setting or 2) to maintain the client in a community setting or out-of-home placement.** Services are provided to a distinct group of clients as part of a packaged program available for more than 3 but no more than 4 hours a day each day that the program is open. The program focuses on symptom reduction of severely impaired and low functioning clients. Activities may include assessment, therapy, crisis intervention, Service Plan development, rehabilitation, collateral and charting. Medication services are not included.
For SED children, this service focuses on social and functional skills necessary for appropriate development and social integration. It may be integrated with an educational program. Contact with families of these clients is expected.

Example: Client is just released from hospital, continues to respond to internal stimuli even while on medication, has trouble focusing on daily living skills and needs to be seen 5 days a week if possible. Approach is to enroll client in program for a limited short-term course of treatment with the goal of reducing symptomology and transitioning client to a less intensive mental health service.

Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	[redacted]	[redacted]	Day, **SEP** Day Treatment Intensive, Half Day, RS	[redacted] AB3632	All except #9, but only #1 - #8 count as part of the staffing ratio.
	82	430	Day Treatment Intensive, Half Day, RS	M/C GF	Note: an LPHA must be included in the staffing.

Notes:

- Staff to client ratio is 1:8. An LPHA (see Page III) must be included in the staffing. When clients exceed 12, staff must be from at least 2 disciplines.
- Medication Support Services must be billed separately.
- A client in a half/full day program who does not attend for the entire length of the program is nevertheless claimed for the service.
- While these are ordinarily an all inclusive, bundled service, DMH Deputy Directors may determine that it is appropriate for clients to receive, outside the hours of the program, specific Case Management or Mental Health Services. If this occurs, a Mode 15 episode must be opened for the additional service and separate documentation is required.

W/P Section [illegible] Page [illegible]
Prepared by: [illegible] Date: 2/23/08
Reviewed by: [illegible] Date: 4/4/08

Guide To Community Mental Health Rehabilitation Service Activity Codes
for
Clinic Service Providers

DAY TREATMENT INTENSIVE, FULL DAY

Same as *Day Treatment Intensive, Half Day*, but the length of the program exceeds 4 hours each day.

Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	85	435	Day Treatment Intensive, Full Day, RS	M/C GF	All except #9, but only #1-#8 count as part of the staff ratio. Note: an LPHA must be included in the staffing.
	[redacted]	[redacted]	Day, **SEP** Day Treatment Intensive, Full Day, RS	SEP/[redacted]	

Notes:

- Medication Support Services must be billed separately.
- A client in a half/full day program who does not attend for the entire length of the program is nevertheless claimed for the service.
- While these are ordinarily an all inclusive, bundled service, DMH Deputy Directors may determine that it is appropriate for clients to receive, outside the hours of the program, specific Case Management or Mental Health Services. If this occurs, a Mode 15 episode must be opened for the additional service and separate documentation is required.
- Staff to client ratio is 1:8. An LPHA (see Page III) must be included in the staffing. When clients exceed 12, staff must be from at least 2 disciplines.

W/P Section 4A-3 Page 20 of 46
Prepared by: AP Date: 9/23/09
Reviewed by: CE Date: 11/5/09

DAY REHABILITATIVE, HALF DAY

An organized, structured program providing **evaluation, rehabilitation and therapy to restore or maintain personal independence and functioning consistent with requirements for learning and development.** Services are provided to a distinct group of clients as part of a packaged program for at least 3 but no more than 4 hours each day that the program is open. Activities may include assessment, therapy, crisis intervention, Service Plan development, rehabilitation, collateral and charting. Medication services are not included.

For SED children, this service focuses on maintaining them in their community and schools consistent with their requirements for learning, development and enhanced self-sufficiency. It may be integrated with an educational program Contact with families of these clients is expected.

Example: Patient is anxious, is unable to relate to peers, stays isolated, and has difficulty with daily living activities. Attends program 3 days a week with goal of decreasing anxiety and increasing ability to interact with others and ability to perform skills of daily living.

Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
☐ Office ☐ Field ☐ Tel. ☐ Inpt. ☐ Jail	92	429	Day Rehabilitative, Half Day, RS	M/C GF	All except #9, but only #1 - #8 count as part of the staff ratio.
		9121	Day, **CalWORKS/GROW** Day Rehabilitative, Half Day	DPSS	
	94	840	Day, **SEP** Day Rehabilitative, Half Day, RS	[redacted]	

Notes:

- Medication Support Services must be billed separately.
- A client in a half/full day program who does not attend for the entire length of the program is nevertheless claimed for the service.
- While these are ordinarily an all inclusive, bundled service, DMH Deputy Directors may determine that it is appropriate for clients to receive, outside the hours of the program, specific Case Management or Mental Health Services. If this occurs, a Mode 15 episode must be opened for the additional service and separate documentation is required.
- Staff to client ratio is 1:10.

W/P Section 3A-3 Page 24 of 40
Prepared by: [illegible] Date: 4/23/03
Reviewed by: [illegible] Date: 4/24/03

Guide To Community Mental Health Rehabilitation Service Activity Codes
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DAY REHABILITATIVE, FULL DAY

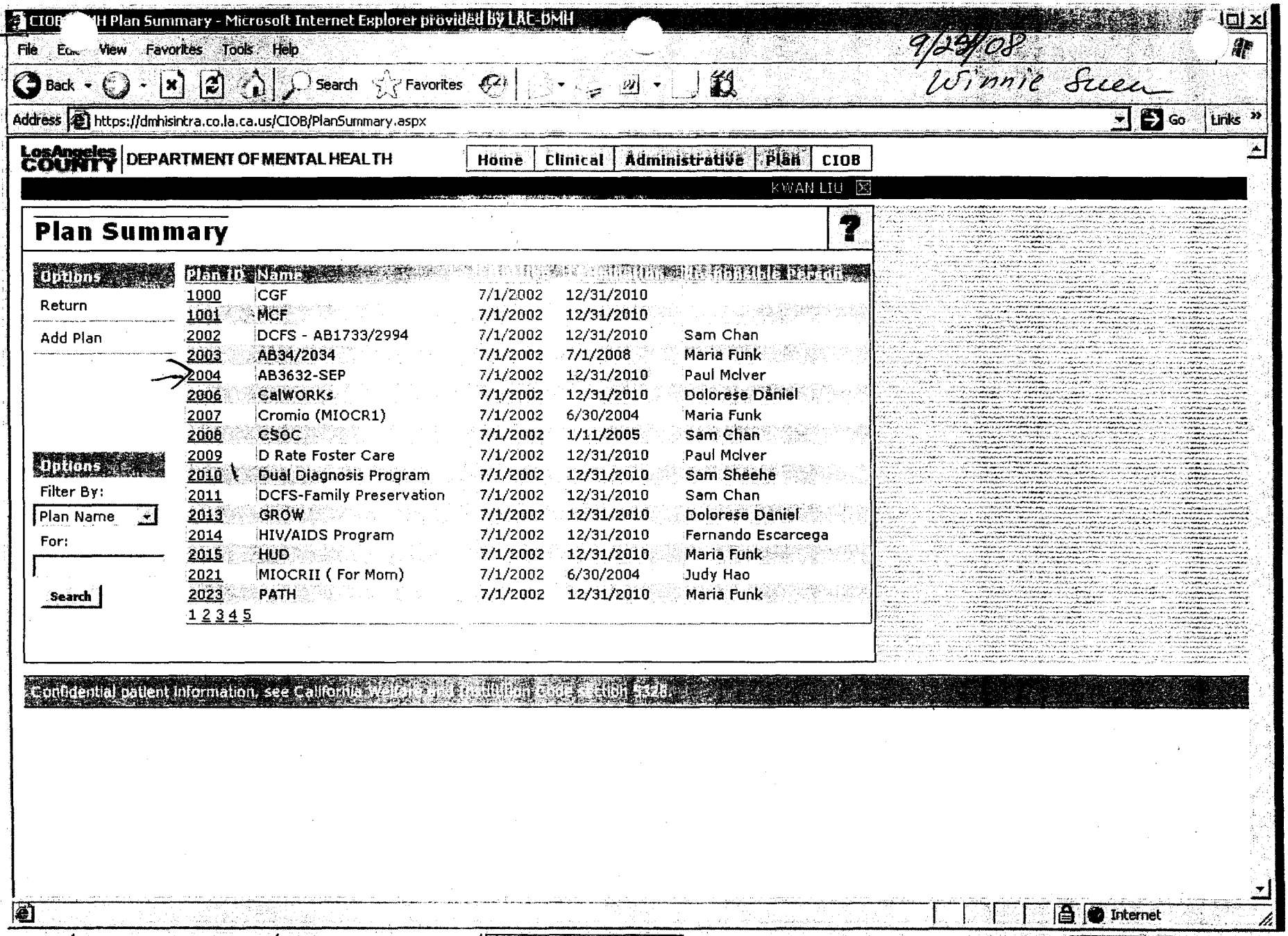
Same as *Day Rehabilitative, Half Day*, but the length of the program exceeds 4 hours each day.

Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
❑ Office ❑ Field ❑ Tel. ❑ Inpt. ❑ Jail	98	434	Day Rehabilitative, Full Day, RS	M/C GF	All except #9, but only #1 - #8 count as part of the staff ratio.
		9122	Day, **CalWORKS/GROW** Day Rehabilitative, Full Day	DPSS	
	[redacted]	[redacted]	Day, **SEP** Day Rehabilitative, Full Day, RS	[redacted]	

Notes:

- Medication Support Services must be billed separately.
- A client in a half/full day program who does not attend for the entire length of the program is nevertheless claimed for the service.
- While these are ordinarily an all inclusive, bundled service, DMH Deputy Directors may determine that it is appropriate for clients to receive, outside the hours of the program, specific Case Management or Mental Health Services. If this occurs, a Mode 15 episode must be opened for the additional service and separate documentation is required.
- Staff to client ratio is 1:10.

W/P Section 44-3 Page 22 of 40
Prepared by: AP Date: 7/28/08
Reviewed by: [illegible] Date: 7/30/08



W/P Section 44-3 Page 23940
Prepared by: GP Date: 9/29/08
Reviewed by: AL Date: 9/30/08

Tab 17

Ryan, Christopher

From: Paul McIver <PMcIver@dmh.lacounty.gov>
Sent: Monday, October 06, 2008 5:36 PM
To: Ryan, Christopher; Pilipyuk, Anna; Yaghobyan, Hasmik; Winnie Suen
Cc: Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie
Subject: RE: HDS and HDSII

The previous audit was before the advent of the IS, (Plans) so we were still in the MIS (Activity Codes) The basis for the inquiry was my own suspicion and also of the auditor, that some contractors and directly operated clinics were sometimes confused about he proper coding of claims. We took a small sample and found enough mistakes in the sample to warrant looking at about 1500 cases.

The key then, as it would still be now, is that all AB 3632 students are deemed eligible through the assessment process. All assessments to establish eligibility are conducted in just two reporting units: 1939 or 7437. So in the review of episode overview screens, we threw out any claims that did not link to an episode of assessment in 1939 or 7437.

From: Ryan, Christopher [mailto:cryan@sco.ca.gov]
Sent: Monday, October 06, 2008 5:14 PM
To: Paul McIver; Pilipyuk, Anna; Yaghobyan, Hasmik; Winnie Suen
Cc: Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie
Subject: RE: HDS and HDSII

Paul,

In the previous case when you printed 1,500 client episode screens, was this due to a lack of a unique identifier for AB 3632?

Basically, what we are trying to get from the county is the population of clients and their units that support the units claimed. Initially, we were told that the county uses AB 3632 plan as the identifier. The AB 3632 identifier only supports a portion of the claimed units (roughly 20%-30%). Subsequently, it appears that the contractor units are commingled in EPSDT/SDMC plan identifier. Again, we need the county to identify the client population and their units of service that support the claim in order to select a sample of client files to test.

If tomorrow doesn't work maybe Wednesday would be better.

Christopher B. Ryan, CIA
Audit Manager
Mandated Costs Bureau
Division of Audits
State Controller's Office
(916) 327-0696

From: Paul McIver [mailto:PMcIver@dmh.lacounty.gov]
Sent: Monday, October 06, 2008 04:40 PM
To: Pilipyuk, Anna; Yaghobyan, Hasmik; Winnie Suen
Cc: Ryan, Christopher; Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie
Subject: RE: HDS and HDSII

I am only available for a conference call tomorrow after 4:00pm.

Also, during the previous audit of this program, there were similar questions about which claims were attributable to AB 3632 students. Ultimately, we printed about 1,500 client episode overview screens, which I personally reviewed one by one, and eliminated about 15% of the claims as ineligible (miscoded) for AB 3632. We may have to do that again.

From: Pilipyuk, Anna [mailto:APilipyuk@sco.ca.gov]
Sent: Monday, October 06, 2008 4:12 PM
To: Yaghobyan, Hasmik; Winnie Suen
Cc: Paul McIver; Ryan, Christopher; Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie
Subject: RE: HDS and HDSII

Winnie,
We understand that the CD that you had provided to us on 10/24/2008 includes the AB3632 units unidentified by AB 3632 Plan (Plan ID Code 2004). But the CD's units only partially support the Los Angeles claims since many of contract providers used MC/EPSDT Funding Source Plan instead of AB 3632 Funding Source Plan. Contract providers failed to identify AB 3632 population with AB 3632 Funding Source Plan. Instead, contract providers commingled AB 3632 and non-AB 3632 clients under the MC/EPSDT Funding Source Plan. Los Angeles County noted that discrepancy and required contract providers to prepare supplemental detail to MH 1901 schedule B to identify AB 3632. We received supplemental detail to MH 1901 schedule B for each contract provider for FY 2003-04, FY 2004-05, and FY 2005-06. But we still do not know how contract providers identify the AB 3632 units. You stated that "*Contract providers need to provide the back up documentation with the AB 3632 Client Name/Client Identification Number in order for us to extract the eligible AB3632 units in the MC/EPSDT plan*". Do you mean that County MH employees manually go over each client file to verify his/her eligibility?

I would like to schedule the conference call for tomorrow (10/7/08) afternoon (any time in afternoon that is suitable to Los Angeles County) so we could discuss all the outstanding issues. I also would like if Paul McIver and Hasmik Yaghobyan would be present during the conference call. My supervisor number is 916-327-0696. Please let me know if the date and time are suitable for you.

We would prepare the document request from information we had been provided so far and e-mail it to you tomorrow.

If you have any questions or concerns, please do not hesitate to contact me.

Thank you,

-Anna

Anna Pilipyuk
Auditor, Division of Audits
State Controller's Office
(916) 323-4206 - phone
(916)324-7223 - fax
apilipyuk@sco.ca.gov

From: Yaghobyan, Hasmik [mailto:HYAGHOBYAN@auditor.lacounty.gov]
Sent: Monday, October 06, 2008 02:43 PM
To: Winnie Suen; Pilipyuk, Anna

Cc: Paul McIver; Ryan, Christopher; Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie
Subject: RE: HDS and HDSII

Thanks Winnie.

From: Winnie Suen [mailto:WSuen@dmh.lacounty.gov]
Sent: Monday, October 06, 2008 1:59 PM
To: Pilipyuk, Anna
Cc: Yaghobyan, Hasmik; Paul McIver; Ryan, Christopher; jeJohnson@sco.ca.gov; Michael Boyle; Genciana Macalalad
Subject: RE: HDS and HDSII

Hi Anna,

You can get the AB3632 reporting units from the CD that we provided to you as follows:

(1) FY 2004-05 and 2005-06
Data from the Integrated System (IS) - Filter the AB3632 Plan (Plan ID Code 2004), you will get the reporting units for the AB3632 services.

One of our contract providers, Pacific Clinics, was still using the MHMIS in FY 2004-05 and partial year in FY 2005-06. Their AB3632 units of service will be based on MHMIS and the unique service function codes (SFCs) until they rolled out to the IS during FY 2005-06.

(2) FY 2003-04
There are two dataset files for FY 2003-04, data from MIS (UOS MIS 04) and data from IS (UOS IS Data 04). For MIS data (UOS MIS 04), units are recorded under the AB3632 SFCs. You can get the AB3632 reporting units and services by filter the Fund Priority Code D060. For IS data (UOS IS Data 04), you can filter the AB3632 plan (Plan ID 2004).

In addition, client information can be used to run the IS data to extract AB3632 units of service. Contract providers need to provide the back up documentation with the AB 3632 Client Name/Client Identification Number in order for us to extract the eligible AB3632 units in the MC/EPSDT plan. Contract providers certified the accuracy of their cost report and supposed to maintain the back up detail for audit purpose.

Attached for your reference are the reporting units that provide AB3632 units of service. We extract the information from the files in the CD based on (1) and (2) above.

Please let me know if you have any questions and the next step.

Winnie

From: Pilipyuk, Anna [mailto:APilipyuk@sco.ca.gov]
Sent: Monday, October 06, 2008 9:38 AM
To: Winnie Suen
Cc: HYAGHOBYAN@auditor.lacounty.gov; Paul McIver; Ryan, Christopher; Johnson, John E.
Subject: HDS and HDSII

Winnie,

In order for us to select a sample, the County must identify the client population that makes up the units charged to the program. If AB 3632 Funding Source Plan does not work for contact providers, then how contract providers identify AB3632 units of service reported on the supplemental form LAC102. You had mentioned that contract providers are responsible for the AB3632 units of service reported on the supplemental form LAC102. Does LA County verify how contract providers identify AB 3632 units?

In order for us to continue with testing, we would need the county to provide the following information:

1. AB 3632 identifier each contract provider;

2. Brake down of AB 3632 clients between reporting units (RU) within each legal entity for FY 2003-04, FY 2004-05, and FY 2005-06. (From that report we would be able to select RUs for testing);

3. Once we have selected our sample of RUs, we would be able to request detailed reports for each selected RU. (detailed reports would need to include the following information: client's ID, service provided, minutes/units, date, duration of the service); and

4. Once we have received detailed reports of selected RUs, we would be able to request clients' files.

If you have any questions, please do not hesitate to contact me.

Thank you,
-Anna

Anna Pilipyuk
Auditor, Division of Audits
State Controller's Office
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(916)324-7223 - fax
apilipyuk@sco.ca.gov

Tab 18

COUNTY OF LOS ANGELES

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Director

ROBIN KAY, Ph.D.
Chief Deputy Director

RODERICK SHANER, M.D.
Medical Director

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DEPARTMENT OF MENTAL HEALTH

http://dmh.lacounty.gov

Reply To: Child, Youth & Family Program Admin.
Countywide Case Management / Interagency Program
Phone: (213) 739-2334
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

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.

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 19

Prepared by: AP Date: 12/18/09
Reviewed by: CR Date: 12/22/09

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. I an addition, the Medi-Cal units column was inadvertently deleted. I spoke to John Ortega this morning and he stated that he will post new data (broken by FYs and including Medi-Cal units) by the close of business today.

Paul,

We have some questions on how you and your staff arrived to the list of all the eligible clients:

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

Prepared by: AP Date: 12/18/09
Reviewed by: CR Date: 12/22/09

Division of Audits - Mandated Cost
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apilipyuk@sco.ca.gov

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DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

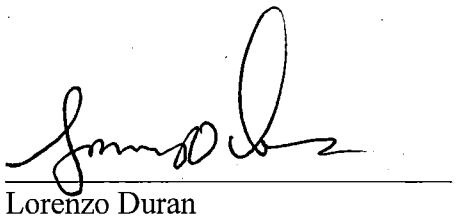
I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On November 26, 2014, I served the:

State Controller's Office (SCO) Comments
Handicapped and Disabled Students, 13-4282-I-06
Statutes 1984, Chapter 1747; Statutes 1985, Chapter 1274
Fiscal Years: 2003-2004, 2004-2005, and 2005-2006
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: 13-4282-I-06

Matter: Handicapped and Disabled Students

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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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

Exhibit C

March 25, 2015

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. 13-4282-I-06
(Handicapped and Disabled Students Program)

On behalf of the Los Angeles County Department of Mental Health, I am submitting the attached rebuttal to the State Controller's comments on the County's Incorrect Reduction Claim (IRC) No. 13-4282-I-06 related to the disallowance of costs associated with the provision of mental health services to pupils under the above-referenced program.

We appreciate your consideration of this information.

Sincerely,

Robin Kay, Ph.D.

Robin Kay, Ph.D.
Chief Deputy Director

RK:lw

c: Lyn Wallensak

Los Angeles County IRC No. 13-4282-I-06
Handicapped and Disabled Students Program
Fiscal Years 2003-04, 2004-05 and 2005-06
Rebuttal to State Controller's Office Comments

Introduction

The following is the County of Los Angeles' response to the State Controller's Office's (SCO) comments on the County's Incorrect Reduction Claim (IRC) in which the County is contesting the disallowance of costs associated with the County's provision of State-mandated mental health services under the Handicapped and Disabled Students Program (Chapter 1747, Statutes of 1984 and Chapter 1274, Statutes of 1985) for the period of July 1, 2003, through June 30, 2006. Of the $26,924,935 in claimed costs for this three-year period, the SCO disallowed $18,382,526.

The County seeks to have $18,180,829 reinstated, as follows:

- Fiscal Year 2003-04: $5,247,918[1]
- Fiscal Year 2004-05: $6,396,075[2]
- Fiscal Year 2005-06: $6,536,836[3]

SCO Comments and County Response

The SCO states it disagrees with the County's contention that the SCO did not have the legal authority to audit the program during these three fiscal years. However, it offers no argument or support for its position.

The Program's Parameters and Guidelines provide for two possible claiming methods: Either the Cost Report Method or the ***Actual Increased Cost Method***. As described in detail in the County's IRC, the County contends the Cost Report Method of claiming is a cost allocation, or reasonable reimbursement, method. The naming conventions, along with the fact that the purpose of the Cost Report is to allocate costs among various funding sources, support this conclusion.

---

1 The SCO's audited "allowance" resulted in a negative balance of $954,297. The SCO thus made a bottom-line adjustment to remove $954,297 of IDEA funds from the off-setting revenues and then retroactively applied this amount to the audited allowance of the Seriously and Emotionally Disturbed Pupil Out-of-State Placement Program, thereby reducing the amount of SB 90 funds owed for that program. This IRC requests acknowledgement of this adjustment and seeks reinstatement of the original claim amount of $4,293,621 plus the $954,297.

2 This amount represents the audit disallowance of $7,047,989 less $389,212 associated with the disallowance of costs associated with residential placements, which the County has elected not to challenge, and $262,702 associated with the double-counting of certain assessment costs due to the re-filed claims based on the CSM Reconsideration Decision.

3 This amount represents the audit disallowance of $7,040,916 less $239,779 associated with the disallowance of costs associated with residential placements, which the County has elected not to challenge, and $264,301 associated with the double-counting of certain assessment costs due to the re-filed claims based on the CSM Reconsideration Decision.

As discussed in the County's IRC, for the relevant time periods, the CSM's authority to include a cost allocation or reasonable reimbursement methodology in the parameters and guidelines was clearly established in California law. Significantly, however, the SCO's authority to audit the application of a reasonable reimbursement methodology was not established until 2008, after the Legislature enacted, and the Governor signed, Assembly Bill 1222 on October 8, 2007, adding Government Code Sections 17561(d)(1)(C) and 17561(d)(2). The SCO, therefore, had no authority to audit the claims in question as the law providing it with such authority was not in effect during the periods in question.

The SCO also disputes that, even if it had the authority to audit, it used an incorrect audit methodology. However, the SCO in its comments (p. 19) states "Our objective was to determine whether the costs of the county-filed claims are reimbursable under the program's parameters and guidelines. This includes ***tracing costs of county-filed claims to source documentation*** to ascertain the validity and accuracy of the costs." (Emphasis supplied)

In utilizing the Cost Report Method, the County followed the instructions of the California Department of Mental Health (CDMH). In each case, the Cost and Reporting Financial System (CRFS) Instruction Manuals specifically required a separate form (Form 1909 SEP in Fiscal Year 2003-04 and Form 1912 in Fiscal Years 2004-05 and 2005-06) be completed for the Special Education Program (SEP), the CDMH designation for the mandated services county mental health agencies are required to provide under the Handicapped and Disabled Students Program.

As described in the 2004-05 and 2005-06 CFRS Instruction Manuals, the purpose of Form 1912 (which replaced Form 1909 SEP used in prior years) is to:

> "identify total SEP costs, regardless of funding source. The MH 1912 SEP will be used for reporting total program costs associated with the SEP mandate to the California Legislature and the California Department of Education (CDE). ***Additionally, for those counties submitting SB 90 Claims for this program, the MH 1912 SEP will be the supporting documentation for that claim."*** (Emphasis supplied)

The SCO determined that this supporting documentation was "untestable." In its comments, the SCO also cited other "issues" it had with the forms. The format and the required information were determined by the State, specifically CDMH. The fact that the SCO has issues with the form is not within the County's control to address.

The County attempted to accommodate the SCO by extracting data from its claims processing information systems. However, as the SCO acknowledges, repeated attempts to develop a "query" that would extract the data from the County's Mental Health Management Information

System (MHMIS) and Integrated System (IS) generated results that were unreliable.[4] The "fourth generation" query used by the SCO for its audit report suffered from similar problems, grossly understating the services provided including leaving out services by some legal entities in their entirety, as shown in County exhibits A-10 through A-12. Relying on data queries – especially when the data being queried was not the source documentation for the claim – is inappropriate.

According to the State cost report instructions and the program Parameters and Guidelines, the cost report, and specifically form 1909 or 1912, is the supporting documentation for the claim. In turn, this form is compiled utilizing the information provided, and attested to, by each legal entity (i.e., a provider of mental health services) in its own cost report. Each of these cost reports relies, ultimately, on the legal entity's internal records of services. While the legal entity may utilize information from the County's information systems, they may make adjustments to account for data entry errors and other factors. The source documentation, therefore, would be in each agency's internal records and these are the documents that the SCO should have used in conducting the audit.

As identified in the IRC, the County attempted to work with the SCO to revise the audit report and recognize claims that had not been identified in the "fourth generation" query. In November 2010, the County requested the SCO reconsider its audit findings and issue a new audit report. After several conference calls, the SCO agreed to engage in a reconsideration process. In April 2011, the County began the process of trying to identify and validate additional units of service that had been excluded from the data run, as well as recalculating off-setting reimbursements and correcting other calculations made in the audit. 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 suddenly informed the County it would not continue with the reconsideration request and the County would need to file an IRC.

The SCO in its comments continues to insist that any such "new" information cannot be considered once the audit is concluded because any additional funds paid would be a "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

[4] The MHMIS and IS are the Los Angeles County Department of Mental Health (LAC DMH) claim processing information systems in use during Fiscal Years 2003-04 through 2005-06. Both systems, and two versions of the IS, 1.0 and 1.1, were in use during these fiscal years and different agencies transitioned to the newer systems at different times. Further complicating any attempt to extract data is the fact that when queries were run for the audit, LAC DMH had switched to IS Version 2.0. By that time, MHMIS data was stored in a data warehouse and was "static." However, data in the IS is "live". Therefore, information generated based on queries in the IS Version 2.0, is based on the programming of the system as it exists on the day the data is run, not as it appeared at the time. As a result, a particular procedure code may map to a different Mode and Service Function Code when a query is run than versus at the time the service was rendered.

expended for a *public purpose*. That which constitutes a public purpose is within the sound discretion of the Legislature, and not within the SCO's arbitrary determinations. Further, accurately reimbursing a county for costs it incurred pursuant to a State-imposed mandate cannot reasonably be construed to constitute a gift of public funds. In this case, the County is seeking the accurate and full recognition of costs the County incurred in the provision of State-mandated services, correction to offsetting revenues because of erroneous assumptions made by the SCO, and the recognition of pre- and post-IEP services that are mandated under the program.

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 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.[5] 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 $18,180,829 of claimed costs.

As noted above and in the IRC, the County relied on CDMH instructions and forms in compiling the claim in accordance with the Cost Report Method. As the Cost Report Method is a cost allocation method, the SCO did not have statutory authority to conduct the audit and, even if it did, its audit protocols were incorrect. Finally, at a minimum, the County would request reinstatement of costs that were disallowed on audit based on the identification of additional claim lines, errors made in calculations, and the erroneous disallowance of certain claims based on the mode or procedure code.

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

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

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

On March 27, 2015, I served the:

Claimant Rebuttal Comments
Handicapped and Disabled Students, 13-4282-I-06
Statutes 1984, Chapter 1747; Statutes 1985, Chapter 1274
Fiscal Years: 2003-2004, 2004-2005, and 2005-2006
County of Los Angeles, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on March 27, 2015 at Sacramento, California.

Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 2/19/15

Claim Number: 13-4282-I-06

Matter: Handicapped and Disabled Students

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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STATE of CALIFORNIA
COMMISSION ON STATE MANDATES

May 20, 2016

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County of Los Angeles
Department of Mental Health
550 S. Vermont Avenue, 12th Floor
Los Angeles, CA 90020

Ms. Jill Kanemasu
State Controller's Office
Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

Exhibit D

And Parties, Interested Parties, and Interested Persons (See Mailing List)

Re: **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**
Handicapped and Disabled Students, 13-4282-I-06
Government Code Sections 7572 and 7572.5
Statutes 1984, Chapter 1747 (AB 3632); Statutes 1985, Chapter 1274 (AB 882);
California Code of Regulations, Title 2, Division 9, Chapter 1, Section 60040
(Emergency regulations filed December 31, 1985, designated effective January 1, 1986 [Register 86, No. 1] and re-filed June 30, 1986, designated effective July 12, 1986 [Register 86, No. 28])
Fiscal Years: 2003-2004, 2004-2005, and 2005-2006
County of Los Angeles, Claimant

Dear Dr. Kay and Ms. Kanemasu:

The draft proposed decision for the above-named matter is enclosed for your review and comment.

Written Comments

Written comments may be filed on the draft proposed decision by **June 10, 2016**. You are advised that comments filed with the Commission on State Mandates (Commission) are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. However, this requirement may also be satisfied by electronically filing your documents. Refer to http://www.csm.ca.gov/dropbox_procedures.php on the Commission's website for electronic filing instructions. (Cal. Code Regs., tit. 2, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

Hearing

This matter is set for hearing on **Friday, July 22, 2016**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about July 8, 2016. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

Sincerely,

Heather Halsey
Executive Director

J:\MANDATES\IRC\2013\4282 (Handicapped and Disabled Students)\13-4282-I-06\Correspondence\draftPDtrans.docx

ITEM ___

INCORRECT REDUCTION CLAIM

DRAFT PROPOSED DECISION

Government Code Sections 7572 and 7572.5;
Statutes 1984, Chapter 1747 (AB 3632); Statutes 1985, Chapter 1274 (AB 882);

California Code of Regulations, Title 2, Division 9, Section 60040
(Emergency regulations filed December 31, 1985, designated effective January 1, 1986 [Register 86, No. 1] and re-filed June 30, 1986, designated effective July 12, 1986 [Register 86, No. 28][1]

Handicapped and Disabled Students

Fiscal Years 2003-2004, 2004-2005, and 2005-2006

13-4282-I-06

County of Los Angeles, Claimant

EXECUTIVE SUMMARY

Overview

This Incorrect Reduction Claim (IRC) was filed in response to an audit by the State Controller's Office (Controller) of the County of Los Angeles's (claimant's) annual reimbursement claims under the *Handicapped and Disabled Students* program for fiscal years 2003-2004, 2004-2005, and 2005-2006. The Controller reduced the claims because the claimant: (1) claimed ineligible, unsupported, and duplicate services related to assessment and treatment costs and administrative costs; (2) overstated indirect costs by applying indirect cost rates toward ineligible direct costs; and (3) 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 $18,180,829.

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 June 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.

[1] Note that this caption differs from the Test Claim and the Parameters and Guidelines captions in that it includes only those sections that were approved for reimbursement in the Test Claim decision. Generally, a parameters and guidelines caption should include only the specific sections of the statutes and executive orders that were approved in the test claim decision. However, that was an oversight in the case of the Parameters and Guidelines at issue in this case.

Accordingly, staff recommends that the Commission deny this IRC.

Procedural History

The claimant submitted its reimbursement claim for fiscal year 2003-2004, dated January 5, 2005.[2] The claimant submitted its 2004-2005 reimbursement claim dated January 10, 2006.[3] The claimant then submitted an amended reimbursement claim for fiscal year 2005-2006, dated April 5, 2007.[4]

The Controller sent a letter to the claimant, dated August 12, 2008, confirming the scheduling of the audit.[5]

The Controller issued the Draft Audit Report dated May 19, 2010.[6] The claimant sent a letter to the Controller dated June 16, 2010, in response to the Draft Audit Report, agreeing with the findings and accepting the recommendations.[7] The claimant sent a letter to the Controller, also dated June 16, 2010, with regard to the claims and audit procedure.[8] The Controller issued the Final Audit Report dated June 30, 2010.[9]

On August 2, 2013, the claimant filed this IRC.[10] On November 25, 2014, the Controller filed late comments on the IRC.[11] On December 23, 2014, the claimant filed a request for an extension of time to file rebuttal comments which was granted for good cause. On March 26, 2015, the claimant filed rebuttal comments.[12]

Commission staff issued the Draft Proposed Decision on May 20, 2016.[13]

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[2] Exhibit A, IRC, page 564 (cover letter), page 571 (Form FAM-27).

[3] Exhibit A, IRC, page 859 (cover letter), page 862 (Form FAM-27). The cover letter is dated one day before the date of the Form FAM-27; the discrepancy is immaterial, and this Decision will utilize the date of the cover letter (January 10, 2006) as the relevant date.

[4] Exhibit A, IRC, page 1047 (cover letter), page 1050 (Form FAM-27).

[5] Exhibit B, Controller's Late Comments on the IRC, page 181 (Letter from Christopher Ryan to Wendy L. Watanabe, dated August 12, 2008). The Controller also asserts on page 25 of its comments that "The SCO contacted the county by phone on July 28, 2008, to initiate the audit…", however there is no evidence in the record to support this assertion.

[6] Exhibit A, IRC, page 547.

[7] Exhibit A, IRC, pages 558-561 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[8] Exhibit B, Controller's Late Comments on the IRC, pages 185-186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010).

[9] Exhibit A, IRC, page 542 (cover letter), pages 541-562 (Final Audit Report).

[10] Exhibit A, IRC, pages 1, 3.

[11] Exhibit B, Controller's Late Comments on the IRC, page 1.

[12] Exhibit C, Claimant's Rebuttal, page 1.

[13] Exhibit D, Draft Proposed Decision.

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.

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.[14] 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."[15]

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.[16]

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.[17] 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.[18]

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[14] *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

[15] *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.

[16] *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.

[17] *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

[18] 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.

Claims

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

Issue	Description	Staff Recommendation
Did the claimant timely file its Incorrect Reduction Claim?	The Controller issued the Final Audit Report dated June 30, 2010. The Controller issued three documents, dated August 6, 2000, summarizing the audit findings that were stated in the Final Audit Report and setting a deadline for payment. On August 2, 2013, the claimant filed this IRC.	*Deny IRC as untimely* – 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 notifying the claimant of a reduction." (Former Cal. Code Regs., title 2, § 1185(b), renumbered as § 1185(c) effective January 1, 2011.) Remittance advices and other communications which merely re-state the findings of the Final Audit Report do not re-set the running of the three-year limitations period.
Did the claimant waive the objections it is now raising?	In two letters both dated June 16, 2010, the claimant agreed with the Controller's audit findings and made representations which contradict arguments claimant now makes in its IRC.	*Deny IRC as waived* – The record contains clear and convincing evidence that the claimant's intention in June 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

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.[19]

[19] 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.

The Controller's Final Audit Report and the cover letter forwarding the Controller's Final Audit Report to the claimant are both dated June 30, 2010.[20] Three years later was June 30, 2013. Since June 30, 2013, was a Sunday, the claimant's deadline to file this IRC moved to Monday, July 1, 2013.[21]

Instead of filing this IRC by the deadline of Monday, July 1, 2013, the claimant filed this IRC with the Commission on Friday, August 2, 2013 — 32 days late.[22]

On its face, the IRC was untimely filed.

The claimant attempts to save its IRC by calculating the commencement of the limitations period from the date of three documents which bear the date August 6, 2010, and which were issued by the Controller; the claimant refers to these three documents as "Notices of Claim Adjustment."[23] In the Written Narrative portion of the IRC, the claimant writes, "The SCO issued its audit report on June 30, 2010. The report was followed by Notices of Claim Adjustment dated August 6, 2010 (see Exhibit A-1)."[24]

The claimant's argument fails because: (1) the three 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 claimant's receipt of the three 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.

Each of the three documents which the claimant dubs "Notices of Claim Adjustment" contains the amount adjusted, but the other three required elements are absent. None of the three documents specifies the claim components adjusted; each provides merely a lump-sum total of all *Handicapped and Disabled Students* program costs adjusted for the entirety of the relevant

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[20] Exhibit A, IRC, pages 542, 547 (Final Audit Report).

[21] See Code of Civil Procedure section 12a; Government Code section 6700(a)(1).

[22] Exhibit A, IRC, page 1.

[23] Exhibit A, IRC, pages 21-27.

[24] Exhibit A, IRC, page 6.

fiscal year. None of the three documents contains interest charges. Perhaps most importantly, none of the three documents enunciates a reason for the adjustment.

In addition to their failure to satisfy the statutory definition, the three documents cannot be notices of adjustment because none of the documents adjusts anything. The three documents re-state, in the most cursory fashion, the bottom-line findings contained in the Controller's Final Audit Report.[25]

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 the cover letter forwarding the Final Audit Report to the claimant were both dated June 30, 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 could have been filed and maintained.[26] 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.[27]

Under these principles, the claimant's three-year limitations period began to run on June 30, 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.

B. 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 14)."[28] By stating these facts in opposition to the IRC, the Controller raises the question of whether the claimant waived its right to contest the audit findings.[29]

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[25] Compare Exhibit A, IRC, pages 21-27 with Exhibit A, IRC, pages 548-550 ("Schedule 1 — Summary of Program Costs" in the Final Audit Report). The bottom-line totals are identical.

[26] *Aryeh v. Canon Business Solutions, Inc.* (2013) 55 Cal.4th 1185, 1191.

[27] *Howard Jarvis Taxpayers Ass'n v. City of La Habra* (2001) 25 Cal.4th 809, 815.

[28] Exhibit B, Controller's Late Comments on the IRC, page 25. The referenced "Tab 14" is the two-page letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010 (Exhibit B, Controller's Late Comments on the IRC, pages 185-186).

[29] 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 June 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.*

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."[30] 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."[31] Waiver is a question of fact and is always based upon intent.[32] Waiver must be established by clear and convincing evidence.[33]

On May 19, 2010, the Controller provided the claimant a draft copy of the audit report.[34] In response to the Draft Audit Report, the claimant's Auditor-Controller issued a four-page letter dated June 16, 2010, a copy of which is reproduced in the Controller's Final Audit Report.[35] The first page of this four-page letter contains the following statement:

> *The County's attached response 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 HDS are eligible, mandate related, and supported.[36]

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 three pages of the four-page letter contain further statements of agreement with each of the Controller's findings and recommendations.[37]

The claimant also filed a separate two-page letter dated June 16, 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 it provided cost report data — not actual cost data — to the

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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").

[30] *Waller v. Truck Insurance Exchange* (1995) 11 Cal.4th 1, 31.

[31] *B.W. v. Board of Medical Quality Assurance* (1985) 169 Cal.App.3d 219, 233.

[32] *Smith v. Selma Community Hospital* (2008) 164 Cal.App.4th 1478, 1506.

[33] *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.

[34] Exhibit A, IRC, page 547.

[35] Exhibit A, IRC, pages 558-561 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[36] Exhibit A, IRC, page 558 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010) (emphasis added).

[37] Exhibit A, IRC, pages 559-561.

Controller, which then erred by conducting an audit as if the claimant had provided actual cost data.[38] "[T]he Cost Report Method is not, nor was it ever intended to be, an *actual* cost method of claiming," the claimant argues in its IRC.[39] However, in the two-page letter, the claimant stated the opposite: that, in the claimant's reimbursement requests, "We claimed mandated costs *based on actual expenditures* allowable per the Handicapped and Disabled Students Program's parameters and guidelines."[40]

In its IRC, the claimant argues that the Controller based its audit on incorrect or incomplete documentation.[41] However, neither claimant's four-page letter nor claimant's two-page letter dated June 16, 2010, objected to the audit findings on these grounds — objections which would have been known to the claimant in June 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."[42] "We designed and implemented the County's accounting system to ensure accurate and timely records."[43] "We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims."[44] "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."[45]

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.[46] 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."[47] "We are

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[38] Exhibit A, IRC, pages 6-10.

[39] Exhibit A, IRC, page 9. (Emphasis in original.)

[40] Exhibit B, Controller's Late Comments on the IRC, page 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 4) (emphasis added.)

[41] Exhibit A, IRC, pages 11-15, 17-18.

[42] Exhibit B, Controller's Late Comments on the IRC, page 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 1).

[43] Exhibit B, Controller's Late Comments on the IRC, page 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 2).

[44] Exhibit B, Controller's Late Comments on the IRC, page 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 5).

[45] Exhibit B, Controller's Late Comments on the IRC, page 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 7(d)).

[46] Exhibit A, IRC, pages 15-17.

[47] Exhibit B, Controller's Late Comments on the IRC, page 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 8).

not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims."[48]

The claimant's two-page letter demonstrates that, as far as the claimant was concerned in June 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 June 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.

[48] Exhibit B, Controller's Late Comments on the IRC, page 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 9).

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM ON: Government Code Sections 7572 and 7572.5; Statutes 1984, Chapter 1747 (AB 3632); Statutes 1985, Chapter 1274 (AB 882); California Code of Regulations, Title 2, Division 9, Section 60040 (Emergency Regulations filed December 31, 1985, designated effective January 1, 1986 [Register 86, No. 1] and re-filed June 30, 1986, designated effective July 12, 1986 [Register 86, No. 28])[49] Fiscal Years 2003-2004, 2004-2005, and 2005-2006 County of Los Angeles, Claimant	Case No.: 13-4282-I-06 *Handicapped and Disabled Students* 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:

[49] Note that this caption differs from the Test Claim and the Parameters and Guidelines captions in that it includes only those sections that were approved for reimbursement in the Test Claim decision. Generally, a parameters and guidelines caption should include only the specific sections of the statutes and executive orders that were approved in the test claim decision. However, that was an oversight in the case of the Parameters and Guidelines at issue in this case

Member	Vote
Ken Alex, Director of the Office of Planning and Research	
Richard Chivaro, Representative of the State Controller	
Mark Hariri, Representative of the State Treasurer, Vice Chairperson	
Sarah Olsen, Public Member	
Eraina Ortega, Representative of the Director of the Department of Finance, Chairperson	
Carmen Ramirez, City Council Member	
Don Saylor, County Supervisor	

Summary of the Findings

This IRC was filed in response to an audit by the State Controller's Office (Controller) of the County of Los Angeles's (claimant's) initial reimbursement claims under the *Handicapped and Disabled Students* program for fiscal years 2003-2004, 2004-2005, and 2005-2006. The Controller reduced the claims because it found that the claimant: (1) claimed ineligible, unsupported, and duplicate services related to assessment and treatment costs and administrative costs; (2) overstated indirect costs by applying indirect cost rates toward ineligible direct costs; and (3) overstated offsetting revenues by using inaccurate Medi-Cal units, by applying incorrect funding percentages for Early and Periodic, Screening, Diagnosis, and Treatment (EPSDT) for fiscal year (FY) 2005-06, including unsupported revenues, and by applying revenue to ineligible direct and indirect costs.[50] 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):

FY2003-2004: $5,247,918

FY2004-2005: $6,396,075

FY2005-2006: $6,536,836[51]

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 June 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, and that the IRC should be denied and dismissed with prejudice on that separate and independent basis.

[50] See, e.g., Exhibit A, IRC, page 542 (Letter from Jeffrey V. Brownfield to Gloria Molina, dated June 30, 2010).

[51] Exhibit A, IRC, page 1. In footnotes 1 to 4, inclusive, of the Written Narrative portion of the IRC, the claimant explains why it is requesting reinstatement of cost amounts which are greater than the amounts that the Controller reduced. Exhibit A, IRC, page 4.

Accordingly, the Commission denies this IRC.

I. Chronology

01/05/2005 Claimant dated the reimbursement claim for fiscal year 2003-2004.[52]

01/10/2006 Claimant dated the reimbursement claim for fiscal year 2004-2005.[53]

04/05/2007 Claimant dated the amended reimbursement claim for fiscal year 2005-2006.[54]

08/12/2008 Controller sent a letter to claimant dated August 12, 2008 confirming the start of the audit.[55]

05/19/2010 Controller issued the Draft Audit Report dated May 19, 2010.[56]

06/16/2010 Claimant sent a letter to Controller dated June 16, 2010 in response to the Draft Audit Report.[57]

06/16/2010 Claimant sent a letter to Controller dated June 16, 2010 with regard to the claims and audit procedure.[58]

06/30/2010 Controller issued the Final Audit Report dated June 30, 2010.[59]

08/02/2013 Claimant filed this IRC.[60]

11/25/2014 Controller filed late comments on the IRC.[61]

12/23/2014 Claimant filed a request for extension of time to file rebuttal comments which was granted for good cause.

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[52] Exhibit A, IRC, page 564 (cover letter), page 571 (Form FAM-27).

[53] Exhibit A, IRC, page 859 (cover letter), page 862 (Form FAM-27). The cover letter is dated one day before the date of the Form FAM-27; the discrepancy is immaterial, and this Decision will utilize the date of the cover letter (January 10, 2006) as the relevant date.

[54] Exhibit A, IRC, page 1047 (cover letter), page 1050 (Form FAM-27).

[55] Exhibit B, Controller's Late Comments on the IRC, page 181 (Letter from Christopher Ryan to Wendy L. Watanabe, dated August 12, 2008). The Controller also asserts on page 25 of its comments that "The SCO contacted the county by phone on July 28, 2008, to initiate the audit…", however there is no evidence in the record to support this assertion.

[56] Exhibit A, IRC, page 547.

[57] Exhibit A, IRC, pages 558-561 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[58] Exhibit B, Controller's Late Comments on the IRC, pages 185-186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010).

[59] Exhibit A, IRC, page 542 (cover letter), pages 541-562 (Final Audit Report).

[60] Exhibit A, IRC, pages 1, 3.

[61] Exhibit B, Controller's Late Comments on the IRC, page 1.

03/26/2015 Claimant filed rebuttal comments.[62]

05/20/2016 Commission staff issued the Draft Proposed Decision.[63]

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 . . . ."[64] 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.[65] 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 public education, including psychological and other mental health services, designed to meet the pupil's unique educational needs.[66]

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.[67] 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.[68] And, in 1985, the Legislature further amended chapter 26.5.[69]

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.[70]

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[62] Exhibit C, Claimant's Rebuttal, page 1.

[63] Exhibit D, Draft Proposed Decision.

[64] 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].

[65] 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].

[66] Public Law 101-476, section 901(a)(1) (October 30, 1999) 104 U.S. Statutes at Large 1103, 1141-1142.

[67] *California School Boards Ass'n v. Brown* (2011) 192 Cal.App.4th 1507, 1514.

[68] Statutes 1984, chapter 1747.

[69] Statutes 1985, chapter 1274.

[70] "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

In 1990 and 1991, the Commission adopted the Test Claim Statement of Decision and the Parameters and Guidelines approving, *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.[71] 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.[72] Beginning July 1, 2001, however, the cost-sharing ratio for providing 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.[73]

In 2004, the Legislature directed the Commission to reconsider *Handicapped and Disabled Students*, CSM 4282.[74] 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.[75]

Statutes 2011, chapter 43 (AB 114) eliminated the mandated programs for *Handicapped and Disabled Students*, 04-RL-4282-10 and 02-TC-40/02-TC-49, by transferring responsibility for

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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.

[71] "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.)

[72] Former Welfare and Institutions Code sections 5600 et seq.

[73] Statutes 2002, chapter 1167 (AB 2781, §§ 38, 41).

[74] Statutes 2004, chapter 493 (SB 1895).

[75] In May 2005, the Commission also adopted a 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. The period of reimbursement for *Handicapped and Disabled Students II* (02-TC-40/ 02-TC-49) began July 1, 2001.

providing mental health services under IDEA back to school districts, effective July 1, 2011.[76] On September 28, 2012, the Commission adopted an amendment to the parameters and guidelines ending reimbursement effective July 1, 2011.

The Controller's Audit and Reduction of Costs

The Controller issued the Draft Audit Report dated May 19, 2010, and provided a copy to the claimant for comment.[77]

In a four-page letter dated June 16, 2010, the claimant responded directly to the Draft Audit Report, agreed with its findings, and accepted its recommendations.[78] The first page of this four-page letter contains the following statement:

> *The County's attached response 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 HDS are eligible, mandate related, and supported.[79]

The following three pages of the four-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 assessment and treatment costs by more than $27 million, the claimant responded in relevant part:

> We agree with the recommendation. The County will strengthen the policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandated program. The County will ensure all staff members are trained on the applicable policies and procedures. . . . . .
>
> The County has agreed to the audit disallowances for Case Management Support Costs.[80]

In response to the Controller's Finding No. 2, that the claimant overstated administrative costs by more than $5 million, the claimant responded in relevant part:

> We agree with the recommendation. As stated in the County's Response for Finding 1, the County will strengthen the policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandated program and will ensure the administrative cost rates are applied appropriately. At the time of claim preparation, it was the County's understanding that the administrative cost rates were applied to eligible and supported direct

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[76] Assembly Bill No. 114 (2011-2012 Reg. Sess.), approved by Governor, June 30, 2011.

[77] Exhibit A, IRC, page 547.

[78] Exhibit A, IRC, pages 558-561 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[79] Exhibit A, IRC, page 558 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010) (emphasis added).

[80] Exhibit A, IRC, pages 559-560 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

costs. The State auditor's discovery of ineligible units of service resulted in the ineligibility of the administrative costs.[81]

In response to the Controller's Finding No. 3, that the claimant overstated offsetting revenues by more than $13 million, the claimant responded in relevant part:

> We agree with the recommendation. It is always the County's intent to apply the applicable offsetting revenues (including federal, state, and local reimbursements) to eligible costs, which are supported by source documentation.[82]

In a separate two-page letter also dated June 16, 2010, the claimant addressed its compliance with the audit and the status of any remaining reimbursement claims.[83] 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."[84]
- "We designed and implemented the County's accounting system to ensure accurate and timely records."[85]
- "We claimed mandated costs based on actual expenditures allowable per the Handicapped and Disabled Students Program's parameters and guidelines."[86]
- "We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims."[87]
- "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."[88]

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[81] Exhibit A, IRC, page 560 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[82] Exhibit A, IRC, page 561 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[83] Exhibit B, Controller's Late Comments on the IRC, pages 185-186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010).

[84] Exhibit B, Controller's Late Comments on the IRC, pages 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 1).

[85] Exhibit B, Controller's Late Comments on the IRC, pages 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 2).

[86] Exhibit B, Controller's Late Comments on the IRC, pages 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 4).

[87] Exhibit B, Controller's Late Comments on the IRC, pages 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 5).

[88] Exhibit B, Controller's Late Comments on the IRC, pages 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 7).

- "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."[89]
- "We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims."[90]

On June 30, 2010, the Controller issued the Final Audit Report.[91] The Controller reduced the claims because the claimant: (1) claimed ineligible, unsupported, and duplicate services related to assessment and treatment costs and administrative costs; (2) overstated indirect costs by applying indirect cost rates toward ineligible direct costs; and (3) overstated offsetting revenues by using inaccurate Medi-Cal units, by applying incorrect funding percentages for Early and Periodic, Screening, Diagnosis and Treatment (EPSDT) for FY 2005-2006, including unsupported revenues, and by applying revenue to ineligible direct and indirect costs.[92]

On August 2, 2013, the claimant filed this IRC with the Commission.[93]

III. Positions of the Parties

A. County of Los Angeles

The claimant objects to $18,180,829 in reductions. The claimant asserts that the Controller audited the claim as if the claimant used the actual increased cost method to prepare the reimbursement claim, instead of the cost report method the claimant states it used. Thus, the claimant takes the following principal positions:

1. The Controller lacked the legal authority to audit the claimant's reimbursement claims because the claimant used the cost report method for claiming costs. The cost report method is a reasonable reimbursement methodology (RRM) based on approximations of local costs and, thus, the Controller has no authority to audit RRMs. The Controller's authority to audit is limited to actual cost claims.[94]
2. Even if the Controller has the authority to audit the reimbursement claims, the Controller was limited to reviewing only the documents required by the California Department of

[89] Exhibit B, Controller's Late Comments on the IRC, pages 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 8).

[90] Exhibit B, Controller's Late Comments on the IRC, pages 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 9).

[91] Exhibit B, Controller's Late Comments on the IRC, page 6 (Declaration of Jim L. Spano, dated Nov. 17, 2014, paragraph 7); Exhibit A, IRC, page 542 (cover letter), pages 541-562 (Final Audit Report).

[92] See, e.g., Exhibit A, IRC, page 542 (Letter from Jeffrey V. Brownfield to Gloria Molina, dated June 30, 2010).

[93] Exhibit A, IRC, pages 1, 3.

[94] Exhibit A, IRC, pages 10-11.

Mental Health's cost report instructions, and not request supporting data from the county's Mental Health Management Information System.[95]

3. The Controller also has the obligation to permit the actual costs incurred on review of the claimant's supporting documentation. However, the data set used by the Controller to determine allowable costs was incomplete and did not accurately capture the costs of services rendered.[96]

4. Under the principle of equitable offset, the claimant may submit new claims for reimbursement supported by previously un-submitted documentation.[97]

The claimant also asserts that the Controller improperly shifted IDEA funds and double-counted certain assessment costs.[98]

B. State Controller's Office

The Controller contends that it acted according to the law when it made $18,180,829 in reductions to the claimant's reimbursement claims for fiscal years 2003-2004, 2004-2005, and 2005-2006.

The Controller takes the following principal positions:

1. The Controller possesses the legal authority to audit the claimant's reimbursement claims, even if the claims were made using a cost report method as opposed to an actual cost method.[99]

2. The documentation provided by the claimant did not verify the claimed costs.[100]

3. The claimant provided a management representation letter stating that the claimant had provided to the Controller all pertinent information in support of its claims.[101]

[95] Exhibit A, IRC, pages 11-12.

[96] Exhibit A, IRC, pages 12-15, 17-18.

[97] Exhibit A, IRC, pages 15-17.

[98] Exhibit A, IRC, page 4 fn. 1 through 4 ("The amounts are further offset because the SCO, in calculating the County's claimed amount, added the amounts associated with re-filing of claims based on the CSM's Reconsideration Decision to the original claims submitted for Fiscal Years 2004-05 and 2005-06, thus double-counting certain assessment costs for those fiscal years.").

[99] Exhibit B, Controller's Late Comments on the IRC, page 27. But see Exhibit C, Claimant's Rebuttal, page 2 ("The SCO states it disagrees with the County's contention that the SCO did not have the legal authority to audit the program during these three fiscal years. However, it offers no argument or support for its position."). The Commission is not aided by the Controller's failure to substantively address a legal issue raised by the IRC.

[100] Exhibit B, Controller's Late Comments on the IRC, pages 27-29.

[101] Exhibit B, Controller's Late Comments on the IRC, page 29.

4. The claimant may not, under the principle of equitable offset, submit new claims for reimbursement supported by previously un-submitted documentation.[102]

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.[103] 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."[104]

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.[105] Under this standard, the courts have found:

> 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

[102] Exhibit B, Controller's Late Comments on the IRC, page 28.

[103] *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

[104] *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.

[105] *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.]' "[106]

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. [107] 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.[108]

A. The IRC Was Untimely Filed.

At the time the reimbursement claims were audited and when this IRC was filed, the Commission's 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.[109]

Thus, the applicable limitations period is "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."[110]

The Controller's Final Audit Report and the cover letter forwarding the Controller's Final Audit Report to the claimant are both dated June 30, 2010.[111] Three years later was June 30, 2013. Since June 30, 2013, was a Sunday, the claimant's deadline to file this IRC moved to Monday, July 1, 2013.[112]

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[106] *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

[107] *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

[108] 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.

[109] Former Code of California Regulations, title 2, section 1185(b), which was re-numbered section 1185(c) effective January 1, 2011. Effective July 1, 2014, the regulation was amended to state the following: "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).

[110] Former Code of California Regulations, title 2, section 1185(b).

[111] Exhibit A, IRC, pages 542, 547 (Final Audit Report).

[112] See Code of Civil Procedure section 12a(a) ("If the last day for the performance of any act provided or required by law to be performed within a specified period of time is a holiday, then that period is hereby extended to and including the next day that is not a holiday."); Government Code section 6700(a)(1) ("The holidays in this state are: Every Sunday…."). See also Code of

Instead of filing this IRC by the deadline of Monday, July 1, 2013, the claimant filed this IRC with the Commission on Friday, August 2, 2013 — 32 days late.[113]

On its face, the IRC was untimely filed.[114]

The claimant attempts to save its IRC by calculating the commencement of the limitations period from the date of three documents which bear the date August 6, 2010, and which were issued by the Controller; the claimant refers to these three documents as "Notices of Claim Adjustment."[115] In the Written Narrative portion of the IRC, the claimant writes, "The SCO issued its audit report on June 30, 2010. The report was followed by Notices of Claim Adjustment dated August 6, 2010 (see Exhibit A)."[116]

The claimant's argument fails because: (1) the three documents were not notices of claim adjustment; (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 claimant's receipt of the three documents.

1. The Three Documents Dated August 6, 2010, Are Not Notices Of Adjustment.

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.

Each of the three documents which the claimant dubs "Notices of Claim Adjustment" contains the amount adjusted, but the other three required elements are absent. None of the three documents specifies the claim components adjusted; each provides merely a lump-sum total of

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Civil Procedure section 12a(b) ("This section applies . . . to all other provisions of law providing or requiring an act to be performed on a particular day or within a specified period of time, whether expressed in this or any other code or statute, ordinance, rule, or regulation.").

[113] Exhibit A, IRC, page 1.

[114] "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 Evidence Code section 115 ("Except as otherwise provided by law, the burden of proof requires proof by a preponderance of the evidence.").

[115] Exhibit A, IRC, pages 21-27.

[116] Exhibit A, IRC, page 6.

all *Handicapped and Disabled Students* program costs adjusted for the entirety of the relevant fiscal year. None of the three documents contains interest charges. Perhaps most importantly, none of the three documents enunciates a reason for the adjustment.[117]

In addition to their failure to satisfy the statutory definition, the three documents cannot be notices of adjustment because none of the documents adjusts anything. The three documents re-state, in the most cursory fashion, the bottom-line findings contained in the Controller's Final Audit Report.[118]

None of the three documents provides the claimant with notice of any new finding. When the claimant received the Final Audit Report, the claimant learned of the dollar amounts which would not be reimbursed and learned of the dollar amounts which the Controller contended that the claimant owed the State.[119] The Final Audit Report informed the claimant that the Controller would offset unpaid amounts from future mandate reimbursements if payment was not

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[117] Exhibit A, IRC, pages 21-27 (the "Notices of Claim Adjustment"). See also 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 ("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.").

[118] Compare Exhibit A, IRC, pages 21-27 (the "Notices of Claim Adjustment") with Exhibit A, IRC, pages 548-550 ("Schedule 1 — Summary of Program Costs" in the Final Audit Report). The bottom-line totals are identical.

[119] The Final Audit Report and the Controller's cover letter to the Final Audit Report are each dated June 30, 2010. Exhibit A, IRC, pages 542, 547. In addition, the claimant has admitted that the Controller issued the Final Audit Report on June 30, 2010, and that the three documents dated August 6, 2010 "followed" the Final Audit Report. Exhibit A, IRC, page 6.

In a subsequent letter, the Controller appeared to state that the claimant was notified of the claim reductions on August 6, 2010, the date of the three 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 August 6, 2010, for the HDS Program . . . ." Exhibit A, IRC, page 486 (Letter from Jim L. Spano to Robin C. Kay, dated May 7, 2013).

The Controller's statement is not outcome-determinative for several reasons. First, the Controller's letter does not explicitly state that August 6, 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. See, e.g., Government Code section 17552 (Commission's "sole and exclusive" jurisdiction). 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.

remitted.[120] The three documents merely repeat this information. The three documents do not provide notice of any new and material information, and the three documents do not contain any previously un-announced adjustments.[121]

For these reasons, the Commission is not persuaded that the three documents are notices of adjustment which re-set the running of the limitations period.

2. The Limitations Period to File this IRC Commenced on June 30, 2010, and Expired on July 1, 2013.

From May 8, 2007, to June 30, 2014, 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.[122]

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 June 30, 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 could have been 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"

[120] Exhibit A, IRC, page 547.

[121] Moreover, the governing statute provides that a remittance advice or a document which merely provides notice of a payment action is not a notice of adjustment. Government Code section 17558.5(c) ("Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review."). Whatever term may accurately be used to characterize the three documents identified by the claimant, the three documents are not "notices of adjustment" under state mandate law.

[122] Former Code of California Regulations, title 2, section 1185(b), renumbered as 1185(c) effective January 1, 2011.

> accrual rule: ordinarily, the statute of limitations runs from "the occurrence of the last element essential to the cause of action." (Citations.)[123]

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.][124]

Under these principles, the claimant's three-year limitations period began to run on June 30, 2010, the date of the Final Audit Report and its attendant cover letter. As of that day, the claimant could have filed an IRC pursuant to Government Code sections 17551 and 17558.7, 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 detailed notice of the harm, and possessed the ability to file and maintain an IRC with the Commission. The claimant could have filed its IRC one day, one month, or even three years after June 30, 2010; instead, the claimant filed its IRC three years and 32 days after — which is 32 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 adjustment in the record.[125] This argument parallels that of the claimant in this instant IRC, who argues that between the Final Audit Report dated June 30, 2010, and the three documents dated August 6, 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.[126] "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.[127]

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

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[123] *Aryeh v. Canon Business Solutions, Inc.* (2013) 55 Cal.4th 1185, 1191.

[124] *Howard Jarvis Taxpayers Ass'n v. City of La Habra* (2001) 25 Cal.4th 809, 815.

[125] Decision, *Collective Bargaining*, 05-4425-I-11 (adopted December 5, 2014), pages 20-22.

[126] Decision, *Collective Bargaining*, 05-4425-I-11 (adopted December 5, 2014), pages 20-22.

[127] Decision, *Collective Bargaining*, 05-4425-I-11 (adopted December 5, 2014), page 21.

notice to the claimant of the adjustment that includes the reason for the adjustment."[128] In the instant IRC, the limitations period therefore began to run when the claimant received the Final Audit Report, which is the notice that 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* 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 sent after the Controller's Final Audit Report.[129] This Decision is distinguishable because, in that claim, the Controller's cover letter (accompanying the audit report) to the claimant requested additional information and implied that the attached audit report was not final.[130] 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.[131]

The finding in this instant IRC is therefore consistent with recent Commission rulings regarding the three-year IRC limitations period.[132]

Consequently, the limitations period to file this instant IRC commenced on June 30, 2010, and expired on July 1, 2013.

The IRC is denied as untimely filed.

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[128] Decision, *Domestic Violence Treatment Services — Authorization and Case Management*, 07-9628101-I-01 (adopted March 25, 2016), page 16.

[129] Decision, *Handicapped and Disabled Students*, 05-4282-I-03 (adopted September 25, 2015), pages 11-14.

[130] Decision, *Handicapped and Disabled Students*, 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 542 (Letter from Jeffrey V. Brownfield to Gloria Molina, dated June 30, 2010).

[131] Exhibit A, IRC, page 542.

[132] All that being said, an administrative agency's adjudications need not be consistent. 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.").

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 June 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 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 14)."[133] 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.[134]

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.[135]

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[133] Exhibit B, Controller's Late Comments on the IRC, page 25. The referenced "Tab 14" is the two-page letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010 (Exhibit B, Controller's Late Comments on the IRC, pages 185-186).

[134] 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 June 2010 agreement with the audit findings sufficiently raises the waiver issue under the lenient standards which apply to administrative hearings. See, e.g., *Santa Clarita Organization for Planning the Environment v. City of Santa Clarita* (2011) 197 Cal.App.4th 1042, 1051 ("less specificity is required to preserve an issue for appeal in an administrative proceeding than in a judicial proceeding").

[135] *DRG/Beverly Hills, Ltd v. Chopstix Dim Sum Cafe & Takeout III, Ltd.* (1994) 30 Cal.App.4th 54, 59-61.

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."[136] 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."[137] Waiver is a question of fact and is always based upon intent.[138] Waiver must be established by clear and convincing evidence.[139]

The Commission finds that the record of this IRC contains clear and convincing evidence that the claimant's intention in June 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 May 19, 2010, the Controller provided the claimant a draft copy of the audit report.[140] 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 four-page letter dated June 16, 2010 (a copy of which is reproduced in the Controller's Final Audit Report).[141] The first page of this four-page letter[142] contains the following statement:

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[136] *Waller v. Truck Insurance Exchange* (1995) 11 Cal.4th 1, 31.

[137] *B.W. v. Board of Medical Quality Assurance* (1985) 169 Cal.App.3d 219, 233.

[138] *Smith v. Selma Community Hospital* (2008) 164 Cal.App.4th 1478, 1506.

[139] *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 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).

[140] Exhibit A, IRC, page 547.

[141] Exhibit A, IRC, pages 558-561 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[142] Exhibit A, IRC, pages 558-561 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield) (the "four-page letter").

> *The County's attached response 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 HDS are eligible, mandate related, and supported.[143]

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 notes that the claimant indicated active "agreement" as opposed to passive "acceptance."

The following three pages of the four-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 assessment and treatment costs by more than $27 million, the claimant responded in relevant part:

> We agree with the recommendation. The County will strengthen the policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandated program. The County will ensure all staff members are trained on the applicable policies and procedures. . . . . .
>
> The County has agreed to the audit disallowances for Case Management Support Costs.[144]

In response to the Controller's Finding No. 2, that the claimant overstated administrative costs by more than $5 million, the claimant responded in relevant part:

> We agree with the recommendation. As stated in the County's Response for Finding 1, the County will strengthen the policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandated program and will ensure the administrative cost rates are applied appropriately. At the time of claim preparation, it was the County's understanding that the administrative cost rates were applied to eligible and supported direct costs. The State auditor's discovery of ineligible units of service resulted in the ineligibility of the administrative costs.[145]

In response to the Controller's Finding No. 3, that the claimant overstated offsetting revenues by more than $13 million, the claimant responded in relevant part:

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[143] Exhibit A, IRC, page 558 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010) (emphasis added).

[144] Exhibit A, IRC, pages 559-560 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[145] Exhibit A, IRC, page 560 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

> We agree with the recommendation. It is always the County's intent to apply the applicable offsetting revenues (including federal, state, and local reimbursements) to eligible costs, which are supported by source documentation.[146]

Each of the claimant's responses to the Controller's three findings supports the Commission's conclusion 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 four-page letter to reserve rights or to clarify issues,[147] the overall intention communicated in the letter is that the claimant intended to agree with 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 four-page letter was sent, the claimant agreed with the Controller and intended to waive its right to file an IRC.

In addition, the Commission's finding of waiver is supported by a separate two-page letter — also dated June 16, 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:

> June 16, 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**
>
> **JULY 1, 2003 THROUGH JUNE 30, 2006**
>
> 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:

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[146] Exhibit A, IRC, page 561 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated June 16, 2010).

[147] For example, the claimant purports, without citation to legal authority, to "reserve[] the right to claim these unallowed [assessment and treatment] costs in future fiscal year claims." (Exhibit A, IRC, page 560.) The claimant also purports to recognize, without citing legal authority or factual foundation, that the Controller would revise the Final Audit Report if the claimant subsequently provided additional information to support its claims. (Exhibit A, IRC, page 558.) The Commission finds that clear and convincing evidence of waiver in the record as a whole outweighs these sporadic, pro forma statements.

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 Program's parameters and guidelines.

4. We claimed mandated costs based on actual expenditures allowable per the Handicapped and Disabled Students Program's parameters and guidelines.

5. We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims.

6. Excluding mandated program costs, the County did not recover indirect cost from any state or federal agency during the audit period.

7. We are not aware of any:

a. Violations or possible violations of laws and regulations involving management or employees who had significant roles in the accounting system or in preparing the mandated cost claims.

b. Violations or possible violations of laws and regulations involving other employees that could have had a material effect on the mandated cost claims.

c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, accounting and reporting practices that could have a material effect on the mandated cost claims.

d. Relevant, material transactions that were not properly recorded in the accounting records that could have a material effect on the mandated cost claims.

8. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion that would have a material effect on the mandated cost claims.

9. We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims.

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

Very truly yours,

Wendy L. Watanabe
Auditor-Controller[148]

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 it provided cost report data — not actual cost data — to the Controller, which then erred by conducting an audit as if the claimant had provided actual cost data.[149] "[T]he Cost Report Method is not, nor was it ever intended to be, an *actual* cost method of claiming," the claimant argues in its IRC.[150] "The inclusion of the Cost Report Method in the original parameters and guidelines and in all subsequent parameters and guidelines indicates that the intent of such a methodology was to provide a basis to reimburse counties for the costs of the State-mandated program based on an allocation formula *and not actual costs*," the IRC continues.[151]

However, in the two-page letter, the claimant stated the opposite: that, in the claimant's reimbursement requests, "We claimed mandated costs *based on actual expenditures* allowable per the Handicapped and Disabled Students Program's parameters and guidelines."[152]

In its IRC, the claimant argues that the Controller based its audit on incorrect or incomplete documentation.[153] For example, the claimant now contends that "repeated attempts to develop a 'query' that would extract data from the County's Mental Health Management Information System (MHMIS) and Integrated System (IS) generated results that were unreliable"[154] and "[t]he source documentation, therefore, would be in each agency's internal records and these are the documents that the SCO should have used in conducting the audit."[155]

However, neither claimant's four-page letter nor claimant's two-page letter dated June 16, 2010, objected to the audit findings on these grounds — objections which would have been known to the claimant in June 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

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[148] Exhibit B, Controller's Late Comments on the IRC, pages 185-186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010) (the "two-page letter").

[149] Exhibit A, IRC, pages 6-10.

[150] Exhibit A, IRC, page 9. (Emphasis in original.)

[151] Exhibit A, IRC, page 10. (Emphasis added.)

[152] Exhibit B, Controller's Late Comments on the IRC, page 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 4) (emphasis added).

[153] Exhibit A, IRC, pages 11-15, 17-18.

[154] Exhibit C, Claimant's Rebuttal, pages 3-4.

[155] Exhibit C, Claimant's Rebuttal, page 4.

financial records and data to support the mandated cost claims submitted to the SCO."[156] "We designed and implemented the County's accounting system to ensure accurate and timely records."[157] "We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims."[158] "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."[159]

In the IRC, the claimant 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.[160]

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."[161] "We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims."[162]

The claimant's two-page letter demonstrates that, as far as the claimant was concerned in June 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, the Commission finds by clear and convincing evidence that the claimant's intention in June 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.

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.

Therefore, the Commission denies this IRC.

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[156] Exhibit B, Controller's Late Comments on the IRC, page 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 1).

[157] Exhibit B, Controller's Late Comments on the IRC, page 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 2).

[158] Exhibit B, Controller's Late Comments on the IRC, page 185 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 5).

[159] Exhibit B, Controller's Late Comments on the IRC, page 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 7(d)).

[160] Exhibit A, IRC, pages 15-17.

[161] Exhibit B, Controller's Late Comments on the IRC, page 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 2010, paragraph 8).

[162] Exhibit B, Controller's Late Comments on the IRC, page 186 (Letter from Wendy L. Watanabe to Jim L. Spano, dated June 16, 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*, 13-4282-I-06
> Government Code Sections 7572 and 7572.5
> Statutes 1984, Chapter 1747 (AB 3632); Statutes 1985, Chapter 1274 (AB 882);
> California Code of Regulations, Title 2, Division 9, Chapter 1, Section 60040
> (Emergency regulations filed December 31, 1985, designated effective
> January 1, 1986 [Register 86, No. 1] and re-filed June 30, 1986, designated effective
> July 12, 1986 [Register 86, No. 28])
> Fiscal Years: 2003-2004, 2004-2005, and 2005-2006
> 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: 13-4282-I-06

Matter: Handicapped and Disabled Students

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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Dennis Speciale, *State Controller's Office*
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Exhibit E

RECEIVED
June 06, 2016
Commission on
State Mandates

BETTY T. YEE
California State Controller

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, 13-4282-I-06
Government Code Sections 7576 and 7572.5
Statutes 1984, Chapter 1747 (AB 3632); Statutes 1985, Chapter 1274 (AB 882);
California Code of Regulations, Title 2, Division 9, Chapter 1, Sections 60040
(Emergency regulations filed December 31, 1985, designated effective January 1, 1986
[Register 86, No. 1] and re-filed June 30, 1986, designated effective July 12, 1986
[Register 86, No. 28])
Fiscal Years: 2003-04, 2004-05, and 2005-06
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 found that the claimant's IRC was untimely filed and that, even if it had been timely filed, the claimant waived its arguments when responding to the draft audit report.

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

Sincerely,

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

JLS/ls

17337

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636
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901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

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, 13-4282-I-06
Government Code Sections 7572 and 7572.5
Statutes 1984, Chapter 1747 (AB 3632); Statutes 1985, Chapter 1274 (AB 882);
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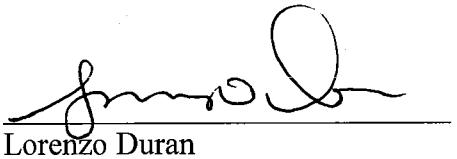
July 12, 1986 [Register 86, No. 28])
Fiscal Years: 2003-2004, 2004-2005, and 2005-2006
County of Los Angeles, Claimant

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.



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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/24/16

Claim Number: 13-4282-I-06

Matter: Handicapped and Disabled Students

Claimant: County of Los Angeles

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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. 13-4282-I-06
(Handicapped and Disabled Students Program)

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. 13-4282-I-06 related to the disallowance of costs associated with the provision of mental health services to pupils under the above-referenced program.

We appreciate your consideration of this information.

Sincerely,

Robin Kay, Ph.D.

Robin Kay, Ph.D.
Acting Director

RK:lw

c: Lyn Wallensak

Los Angeles County IRC No. 13-4282-I-06
Handicapped and Disabled Students Program II
Fiscal Years 2003-04, 2004-05, and 2005-06
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 for the period of July 1, 2003, through June 30, 2006. Of the $26,924,935 in claimed costs for this three-year period, the State Controller's Office (SCO) disallowed $18,382,526.

The County seeks to have $18,180,829 reinstated, as follows:

- Fiscal Year 2003-04: $5,247,918
- Fiscal Year 2004-05: $6,396,075
- Fiscal Year 2005-06: $6,536,836

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 June 30, 2010, the SCO issued notices of the claim reductions to the County dated August 6, 2010. The County filed its IRC on August 2, 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 $18,382,526 in unallowable costs, or if there are any changes in the laws and regulations, 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 134 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 June 2010 agreement with the audit findings sufficiently raises the waiver issue under the lenient standards which apply to administrative hearings. See, e.g., *Santa Clarita Organization for Planning the Environment v. City of Santa Clarita* (2011) 197 Cal.App.4th 1042, 1051 ("less specificity is required to preserve an issue for appeal in an administrative proceeding than in a judicial procedure.")

It this is the standard that the Proposed Decision is applying, then it must be applied equally. Therefore, the same intent and lenient standard must be applied to the County's response to the audit report and its explicit statement that if additional information supporting the costs was discovered and brought forward, then the final audit report would be revised.

Conclusion

Therefore, the County requests that the Proposed Decision be rejected and the Commission consider the claims raised by the County in its IRC be addressed and the County's IRC be considered on its merits.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

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

On June 10, 2016, I served the:

Claimant Comments on the Draft Proposed Decision
Handicapped and Disabled Students, 13-4282-I-06
Government Code Sections 7572 and 7572.5
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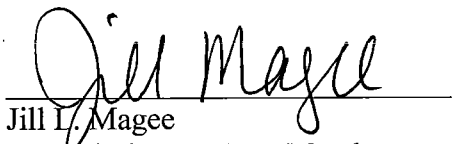
Fiscal Years: 2003-2004, 2004-2005, and 2005-2006
County of Los Angeles, Claimant

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 10, 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: 13-4282-I-06

Matter: Handicapped and Disabled Students

Claimant: County of Los Angeles

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