

**REPORT
ON THE
COST REPORT REVIEW**

**LANTERMAN DEVELOPMENTAL CENTER
POMONA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1750566576**

**FISCAL PERIOD ENDED
JUNE 30, 2010**

**Audits Section—Sacramento
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditors: Gene Bannister and Ellada Kalachov**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 22, 2013

Caroline Castaneda
Financial Systems Branch Manager
Department of Developmental Services
Fiscal Systems Section
1600 9th Street, Room 206. MS 2-9
Sacramento, CA 95814

LANTERMAN DEVELOPMENTAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1750566576
FISCAL PERIOD ENDED June 30, 2010

We have examined the Facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$1,241,959 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

The results of our examination are as follows:

<u>ACUTE CARE</u>	
Reported Cost per Day	\$ 3,287.46
Adjustment	(51.84)
Audited Cost Per Day	\$ <u>3,235.62</u>

<u>SKILLED NURSING LEVEL B</u>		
Reported Cost per Day	\$	666.85
Adjustment		<u>(12.82)</u>
Audited Cost Per Day	\$	<u>654.03</u>
<u>NURSING FACILITY LEVEL</u>		
Reported Cost per Day	\$	731.95
Adjustment		<u>(9.72)</u>
Audited Cost Per Day	\$	<u>722.23</u>

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (STATE HOSPITAL Schedules)
3. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Accounts Receivables. The Statement of Accounts Receivable will be forwarded to the Department of Developmental Services by the Medi-Cal Accounting Section, Department of Health Care Services. Instructions regarding recovery will be included with the Statement of Accounts Receivable. Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulation.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Caroline Castaneda
Page 3

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

John Melton, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—
Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

cc: Chief
Financial Services Branch
Department of Developmental Services
1600 9th Street, Room 310, MS 3-3
Sacramento, CA 95814

Deputy Director
Administration Division
Department of Developmental Services
1600 9th Street, Room 310, MS 3-3
Sacramento, CA 95814

Chief
Department of Health Care Services
Financial Management/Accounting Section
MS 1101
P.O. Box 997413
Sacramento, CA 95899-7413

Chief
Department of Health Care Services
Rate Development Branch
MS 4612
P.O. Box 997413
Sacramento, CA 95899-7413

Chief
Department of Health Care Services
Third Party Liability Branch/Recovery Section
MS 4720
P.O. Box 997413
Sacramento, CA 95899-7413

Chief
Department of Health Care Services
Medi-Cal Operations Division/Operations Management & Policy Section
MS 4505
P.O. Box 997413
Sacramento, CA 95899-7413

SUMMARY OF FINDINGS

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1750566576		
Reported	\$ 25,587,867	
Net Change	\$ (24,345,908)	
Audited Amount Due Provider (State)	\$ 1,241,959	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ 1,241,959	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
15. Transitional Care (TC SCH 1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 1,241,959	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1750566576

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 112,905,450	\$ 112,241,141
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 112,905,450	\$ 112,241,141
6. Interim Payments (Adj 12,15)	\$ (84,747,130)	\$ (110,271,332)
7. Balance Due Provider (State)	\$ 28,158,320	\$ 1,969,809
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Medicare Payments (Adj 12)	\$ (559,384)	\$ (727,850)
10. Adjustment for Pharmacy Dispensings (Adj 16)	\$ (2,011,069)	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 25,587,867	\$ 1,241,959
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
LANTERMAN DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1750566576

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 116,003,522 \$ 115,376,845

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 0 \$ 03. Inpatient Ancillary Service Charges (Adj) \$ 0 \$ 1,222,7614. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 1,222,7615. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 06. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ N/A \$ N/A
(To Schedule 1)

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
LANTERMAN DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1750566576

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	1,497	1,497
2. Inpatient Days (include private, exclude swing-bed)	1,497	1,497
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	0	0
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 9)	606	1,351

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 4,921,327	\$ 4,843,723
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 4,921,327	\$ 4,843,723

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 4,921,327	\$ 4,921,327
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 1.000000	\$ 0.984231
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 4,921,327	\$ 4,843,723

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 3,287.46	\$ 3,235.62
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,992,201	\$ 4,371,323
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 102,835,318	\$ 101,777,606
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 11,176,003	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 116,003,522	\$ 106,148,929

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
LANTERMAN DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1750566576

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
SKILLED NURSING FACILITY		
1. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 23,571,048	\$ 23,117,855
2. Total Inpatient Days (Adj)	35,347	35,347
3. Average Per Diem Cost	\$ 666.85	\$ 654.03
4. Medi-Cal Inpatient Days (Adj 9)	34,360	34,742
5. Cost Applicable to Medi-Cal	\$ 22,912,966	\$ 22,722,310
NURSING FACILITY		
6. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 80,217,797	\$ 79,152,901
7. Total Inpatient Days (Adj)	109,595	109,595
8. Average Per Diem Cost	\$ 731.95	\$ 722.23
9. Medi-Cal Inpatient Days (Adj 9)	109,191	109,460
10. Cost Applicable to Medi-Cal	\$ 79,922,352	\$ 79,055,296
OTHER LONG TERM CARE		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 102,835,318	\$ 101,777,606

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
LANTERMAN DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1750566576

	REPORTED	AUDITED
SPECIAL CARE UNITS		
ALL INCLUSIVE ANCILLARY SERVICES		
1. Total Ancillary Cost (Sch6.3, Line 37 to 86, Col 27)	\$ 7,584,810	\$ 7,584,810
2. Total Inpatient Days (Adj)	146,439	146,439
3. Average Per Diem Cost	\$ 51.80	\$ 51.80
4. Medi-Cal Inpatient Days (Adj 13)	143,551	0
5. Cost Applicable to Medi-Cal	\$ 7,435,942	\$ 0
DRUG DISPENSING FEE		
6. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 3,816,110	\$ 3,816,110
7. Total Dispensings (Adj)	151,564	151,564
8. Cost Per Dispensings	\$ 25.18	\$ 25.18
9. Medi-Cal Dispensings (Adj 14)	148,533	0
10. Cost Applicable to Medi-Cal	\$ 3,740,061	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 11,176,003	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1750566576

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY/ PER CENSUS (Adj 7,8)	RATIO COST TO CHARGES	MEDI-CAL INPATIENT DAYS (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	397,328	146,439	2.713269	144,262	391,422
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	941,630	146,439	6.430185	144,262	927,631
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	1,137,489	146,439	7.767667	144,262	1,120,579
50.00	Physical Therapy	703,957	146,439	4.807165	144,262	693,491
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	184,726	146,439	1.261455	144,262	181,980
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	0	0	0.000000	0	0
56.00	Drugs Charged to Patients	3,191,528	146,439	21.794247	144,262	3,144,082
57.00	Pharmacist	2,559,856	151,564	16.889604	68,665	1,159,725
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Dentistry	1,175,122	146,439	8.024651	144,262	1,157,652
59.01	Podiatry	458,166	146,439	3.128713	144,262	451,354
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	883,003	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	0	0	0.000000	0	0
62.00	Observation Beds	0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 11,632,805	\$ 1,323,076		\$ 1,222,761	\$ 9,227,916

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL DAYS

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1750566576

ANCILLARY/IMPATIENT DAYS		REPORTED	ADJUSTMENTS (Adj 10,11)	AUDITED
37.00	Operating Room	\$	\$	\$ 0
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic		144,262	144,262
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory		144,262	144,262
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy		144,262	144,262
50.00	Physical Therapy		144,262	144,262
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology		144,262	144,262
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients		144,262	144,262
57.00	Pharmacist		68,665	68,665
58.00	ASC (Non-Distinct Part)			0
59.00	Dentistry		144,262	144,262
59.01	Podiatry		144,262	144,262
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency			0
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
		\$	0	\$ 1,222,761
		\$	1,222,761	\$ 1,222,761

(To Schedule 5)

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	49,481	0	0	0	0	0	0	0	0	203,160	82,376
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	151,496	0	0	0	0	0	0	0	0	576,382	233,707
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	200,101	0	0	0	0	0	0	0	0	709,704	287,765
50.00	Physical Therapy	0	106,350	0	0	0	0	0	0	0	0	359,803	145,890
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	38,356	0	0	0	0	0	0	0	0	122,673	49,740
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,270,787	920,741
57.00	Pharmacist	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Dentistry	0	230,211	0	0	0	0	0	0	0	0	744,779	301,987
59.01	Podiatry	0	90,801	0	0	0	0	0	0	0	0	288,609	117,023
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	95,025	0	0	0	0	0	0	0	0	496,700	201,398
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER!													
96.00	NON REIMBURSABLE COST CENTER	0	0	0	0	0	0	0	0	0	0	45,857	18,594
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>30,416,297</u>	<u>0</u>	<u>117,916,722</u>	<u>34,018,419</u>							

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	10,282	19,275	194	16,049	0	0	0	0	153	0	6,339	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	23,869	44,748	0	40,124	0	0	0	0	8,536	0	14,265	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	4,422	8,290	0	0	0	0	0	0	100,882	0	26,425	0
50.00 Physical Therapy	43,503	81,556	5,748	55,409	0	0	0	0	1,142	0	10,905	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	2,606	4,886	0	0	0	0	0	0	2,563	0	2,258	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Pharmacist	0	0	0	0	0	0	0	0	0	2,559,856	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Dentistry	25,225	47,290	1,285	40,124	0	0	0	0	1,617	0	12,815	0
59.01 Podiatry	2,055	3,853	0	40,124	0	0	0	0	101	0	6,400	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	20,127	37,733	2,201	40,124	0	0	0	0	4,009	0	13,512	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER!												
96.00 NON REIMBURSABLE COST CENTER	312,837	530,076	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	3,509,815	6,130,123	1,911,985	3,318,408	8,814,527	0	0	0	676,969	2,559,856	1,581,611	0

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	337,828	59,500	397,328
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	941,630	0	941,630
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,137,489	0	1,137,489
50.00 Physical Therapy	0	0	0	0	0	0	0	0	703,957	0	703,957
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	184,726	0	184,726
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,191,528	0	3,191,528
57.00 Pharmacist	0	0	0	0	0	0	0	0	2,559,856	0	2,559,856
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Dentistry	0	0	0	0	0	0	0	0	1,175,122	0	1,175,122
59.01 Podiatry	0	0	0	0	0	0	0	0	458,166	0	458,166
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	815,803	67,200	883,003
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER!											
96.00 NON REIMBURSABLE COST CENTER	0	0	0	0	0	0	0	0	907,363	0	907,363
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>117,916,722</u>	<u>1,737,925</u>	<u>119,654,647</u>

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

LANTERMAN DEVELOPMENTAL CENTER

JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT 6.01 (Adj)	STAT 6.02 (Adj)	STAT 6.03 (Adj)	STAT 6.04 (Adj)	STAT 6.05 (Adj)	STAT 6.06 (Adj)	STAT 6.07 (Adj)	STAT 6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room									0	
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	107,092								203,160	2,146
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	327,882								576,382	4,982
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	433,077								709,704	923
50.00	Physical Therapy	230,172								359,803	9,080
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology	83,014								122,673	544
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									0	
56.00	Drugs Charged to Patients									2,270,787	
57.00	Pharmacist									0	
58.00	ASC (Non-Distinct Part)									0	
59.00	Dentistry	498,242								744,779	5,265
59.01	Podiatry	196,520								288,609	429
59.02										0	
59.03										0	
60.00	Clinic	205,662								496,700	4,201
60.01	Other Clinic Services									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	NON REIMBURSABLE COST CENTER									45,857	65,296
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00										0	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL	65,829,621	0	0	0	0	0	0	0	0	83,898,303	732,576
COST TO BE ALLOCATED	30,416,297	0	0	0	0	0	0	0	0	34,018,419	3,509,815
UNIT COST MULTIPLIER - SCH 8	0.462046	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.405472	4.791059

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
	8.00 (Adj)	9.00 (Adj)	10.00 (Adj)	11.00 (Adj)	12.00 (Adj)	13.00 (Adj)	14.00 (Adj)	15.00 (Adj)	16.00 (Adj 6)	17.00 (Adj)	18.00 (Adj)	19.00 (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room											
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic	2,146	200	252				94		449,057		
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory	4,982		630				5,238		1,010,564		
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	923						61,908		1,871,997		
50.00	Physical Therapy	9,080	5,917	870				701		772,544		
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology	544						1,573		159,925		
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients											
56.00	Drugs Charged to Patients											
57.00	Pharmacist								100			
58.00	ASC (Non-Distinct Part)											
59.00	Dentistry	5,265	1,323	630				992		907,843		
59.01	Podiatry	429		630				62		453,387		
59.02												
59.03												
60.00	Clinic	4,201	2,266	630				2,460		957,181		
60.01	Other Clinic Services											
61.00	Emergency											
62.00	Observation Beds											
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	NON REIMBURSABLE COST CENTER	59,016										
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	682,497	1,968,109	52,104	146,439	0	0	0	415,433	100	112,042,466	0	0
COST TO BE ALLOCATED	6,130,123	1,911,985	3,318,408	8,814,527	0	0	0	676,969	2,559,856	1,581,611	0	0
UNIT COST MULTIPLIER - SCH 8	8.981905	0.971483	63.688157	60.192485	0.000000	0.000000	0.000000	1.629550	#####	0.014116	0.000000	0.000000

Provider Name:

Fiscal Period Ended:

LANTERMAN DEVELOPMENTAL CENTER

JUNE 30, 2010

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 4.00 New Cap Rel Costs-Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00 Nursery
- 34.00 Skilled Nursing Facility
- 35.00 Nursing Facility
- 36.00 Other Long Term Care
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 639,773	\$ 0	\$ 639,773
2.00	Old Cap Rel Costs-Movable Equipment	137	0	137
3.00	New Cap Rel Costs-Bldg & Fixtures	1,623,578	0	1,623,578
4.00	New Cap Rel Costs-Movable Equipment	293,792	0	293,792
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	30,416,297	0	30,416,297
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	29,634,158	(2,650,469)	26,983,689
7.00	Maintenance and Repairs	1,969,026	(188,341)	1,780,685
8.00	Operation of Plant	3,424,210	(77,357)	3,346,853
9.00	Laundry and Linen Service	1,345,161	(279,357)	1,065,804
10.00	Housekeeping	1,710,892	(42,104)	1,668,788
11.00	Dietary	4,389,606	(127,707)	4,261,899
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration		0	0
15.00	Central Services & Supply	500,305	(82,803)	417,502
16.00	Pharmacy	1,287,827	(166,475)	1,121,352
17.00	Medical Records and Library	695,391	(8,125)	687,266
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	1,918,880	0	1,918,880
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Skilled Nursing Facility	7,874,795	(84)	7,874,711
35.00	Nursing Facility	29,105,395	(34,449)	29,070,946
36.00	Other Long Term Care		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$	\$ 0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	167,744	(19,203)	148,541
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	466,373	(53,415)	412,958
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	520,827	(13,434)	507,393
50.00	Physical Therapy	231,715	0	231,715
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	83,014	0	83,014
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients		0	0
56.00	Drugs Charged to Patients	2,270,787	0	2,270,787
57.00	Pharmacist		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00	Dentistry	502,293	(329)	501,964
59.01	Podiatry	196,781	0	196,781
59.02			0	0
59.03			0	0
60.00	Clinic	446,008	(54,391)	391,617
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 121,714,765	\$ (3,798,043)	\$ 117,916,722
	NONREIMBURSABLE COST CENTERS			
96.00	NON REIMBURSABLE COST CENTER		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 0	\$ 0	\$ 0
101	TOTAL	\$ 121,714,765	\$ (3,798,043)	\$ 117,916,722

(To Schedule 8)

Provider Name:
LANTERMAN DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ							
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	(19,203)	(19,203)										
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	(53,415)	(53,415)										
44.01 Pathological Lab	0											
46.00 Whole Blood	0											
47.00 Blood Storing and Processing	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	(13,434)	(13,434)										
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Pharmacist	0											
58.00 ASC (Non-Distinct Part)	0											
59.00 Dentistry	(329)	(329)										
59.01 Podiatry	0											
59.02	0											
59.03	0											
60.00 Clinic	(54,391)	(54,391)										
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00	0											
82.00	0											
83.00	0											
84.00	0											
85.00	0											
86.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 NON REIMBURSABLE COST CENTER	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00	0											
100.01	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	<u>(\$3,798,043)</u>	<u>(1,665,313)</u>	<u>(2,095,307)</u>	<u>(37,423)</u>	<u>0</u>							

Provider Name							Fiscal Period			Provider NPI		Adjustments
LANTERMAN DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1750566576		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENTS</u>												
1							The filed cost report had a flow through error on schedule 4B for All Inclusive Total Ancillary Costs. The flow through error has been corrected on the Audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
2							The filed cost report has a flow through error on work sheet B-1 for the accumulated cost statistic for non-reimbursable cost centers. The flow through error has been corrected on the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328					

Provider Name							Fiscal Period			Provider NPI		Adjustments
LANTERMAN DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1750566576		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
3	10A	A		6.00	7	Administrative and General	\$29,634,158	(\$517,739)	\$29,116,419 *			
	10A	A		7.00	7	Maintenance and Repairs	1,969,026	(188,341)	1,780,685			
	10A	A		8.00	7	Operation of Plant	3,424,210	(77,357)	3,346,853			
	10A	A		9.00	7	Laundry and Linen	1,345,161	(279,357)	1,065,804			
	10A	A		10.00	7	Housekeeping	1,710,892	(42,104)	1,668,788			
	10A	A		11.00	7	Dietary	4,389,606	(127,707)	4,261,899			
	10A	A		15.00	7	Central Services & Supply	500,305	(82,803)	417,502			
	10A	A		16.00	7	Pharmacy	1,287,827	(166,475)	1,121,352			
	10A	A		17.00	7	Medical Records and Library	695,391	(8,125)	687,266			
	10A	A		34.00	7	Skilled Nursing Facility	7,874,795	(84)	7,874,711			
	10A	A		35.00	7	Nursing Facility	29,105,395	(34,449)	29,070,946			
	10A	A		41.00	7	Radiology - Diagnostic	167,744	(19,203)	148,541			
	10A	A		44.00	7	Laboratory	466,373	(53,415)	412,958			
	10A	A		49.00	7	Respiratory Therapy	520,827	(13,434)	507,393			
	10A	A		59.00	7	Dentistry	502,293	(329)	501,964			
	10A	A		60.00	7	Clinic	446,008	(54,391)	391,617			
						To eliminate reported encumbrance amounts due to lack of documentation of the services provided associated with the encumbrances and liquidation of encumbrances. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2305 W&I Code 14124.2(b)						
4	10A	A		6.00	7	Administrative and General	* \$29,116,419	(\$2,095,307)	\$27,021,112 *			
						To eliminate workers' compensation and warm shutdown closure costs not related to patient care. 42 CFR 413.9(c) CMS Pub. 15-1 Sections 2102.1, 2102.2, 2102.3, 2176.1, and 2176.2						

Provider Name							Fiscal Period			Provider NPI		Adjustments
LANTERMAN DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1750566576		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED COSTS</u>												
5	10A	A			6.00	7	Administrative and General To adjust reported home office costs to agree with the California State Department of Developmental Services Home Office Audit Report for fiscal period ended June 30, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$27,021,112	(\$37,423)	\$26,983,689	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
LANTERMAN DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1750566576		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
6	9	Not Reported			57.00	16	Pharmacist (Cost of Requisitions)	0	100	100		
	9	B-1			101.00	16	Total - Cost of Requisitions To include cost of requisitions statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Section 2306	0	100	100		

Provider Name							Fiscal Period			Provider NPI		Adjustments
LANTERMAN DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1750566576		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED UNITS</u>												
7	5	Not Reported			41.00	Total Inpatient Days - Radiology - Diagnostic	0	146,439	146,439			
	5	Not Reported			44.00	Total Inpatient Days - Laboratory	0	146,439	146,439			
	5	Not Reported			49.00	Total Inpatient Days -Respiratory Therapy	0	146,439	146,439			
	5	Not Reported			50.00	Total Inpatient Days - Physical Therapy	0	146,439	146,439			
	5	Not Reported			53.00	Total Inpatient Days - Electrocardiology	0	146,439	146,439			
	5	Not Reported			56.00	Total Inpatient Days - Drugs Charged to Patients	0	146,439	146,439			
	5	Not Reported			59.00	Total Inpatient Days - Other Ancillary Services Dentistry	0	146,439	146,439			
	5	Not Reported			59.01	Total Inpatient Days - Other Ancillary Services Podiatry	0	146,439	146,439			
						To set up a Total Ancillary Days statistic for apportioning ancillary cost. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304						
8	5	Not Reported			57.00	Total Inpatient Dispensings - Pharmacist	0	151,564	151,564			
						To set up a Total Ancillary Dispensing statistic for apportioning ancillary cost. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304						

Provider Name							Fiscal Period		Provider NPI		Adjustments
LANTERMAN DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1750566576		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA											
9	4	4			9.00	1	Medi-Cal Days - Adults and Pediatrics	606	745	1,351	
	4A	4A			4.00	1	Medi-Cal Days - Skilled Nursing Facility	34,360	382	34,742	
	4A	4A			9.00	1	Medi-Cal Days - Nursing Facility	109,191	269	109,460	
10	6	Not Reported			41.00		Medi-Cal Inpatient Days - Radiology - Diagnostics	0	144,262	144,262	
	6	Not Reported			44.00		Medi-Cal Inpatient Days - Laboratory	0	144,262	144,262	
	6	Not Reported			49.00		Medi-Cal Inpatient Days - Respiratory Therapy	0	144,262	144,262	
	6	Not Reported			50.00		Medi-Cal Inpatient Days - Physical Therapy	0	144,262	144,262	
	6	Not Reported			53.00		Medi-Cal Inpatient Days - Electrocardiology	0	144,262	144,262	
	6	Not Reported			56.00		Medi-Cal Inpatient Days - Drugs Charged to Patients	0	144,262	144,262	
	6	Not Reported			59.00		Medi-Cal Inpatient Days - Other Ancillary Services Dentistry	0	144,262	144,262	
	6	Not Reported			59.01		Medi-Cal Inpatient Days - Other Ancillary Services Podiatry	0	144,262	144,262	
11	6	Not Reported			57.00		Medi-Cal Dispensings - Pharmacist	0	68,665	68,665	
12	3	Supplemental			4.00	1	Medi-Cal Share of Cost	\$3,066,340	\$21,651	\$3,087,991	
	3	Supplemental			5.00	1	Medi-Cal Coinsurance	31,732	15,981	47,713	
	1	Supplemental			7.00	1	Medicare Payments	559,384	168,466	727,850	
	1	Supplemental			8.00	1	Medi-Cal Interim Payment	84,747,130	13,078	84,760,208 *	
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2009 through December 21, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542											
13	4B	4B			4.00	1	Medi-Cal Inpatient Days - Ancillary Service To eliminate Medi-Cal inpatient days applicable to ancillary costs in conjunction with adjustment 10. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	143,551	(143,551)	0	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
LANTERMAN DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1750566576		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA												
14	4B	4B			9.00	1	Medi-Cal Inpatient Days - Drug Dispensing Fee To eliminate Medi-Cal inpatient days applicable to drug dispensing fee in conjunction with adjustment 11. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	148,533	(148,533)	0		
15	1	Supplemental			8.00	1	Medi-Cal Interim Payments To include End of Year Settlement to agree with the Invoice Summary and detail invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304	* \$84,760,208	\$25,511,124	\$110,271,332		
16	1	Supplemental			6.00		Adjustment for Pharmacy Dispensings To eliminate adjustment for pharmacy dispensings for proper cost finding and in conjunction with adjustments 6 and 11. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	\$2,011,069	(\$2,011,069)	\$0		

*Balance carried forward from prior/to subsequent adjustments