

**REPORT
ON THE
COST REPORT REVIEW**

**PORTERVILLE DEVELOPMENTAL CENTER
PORTERVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982990206**

**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

PORTERVILLE DEVELOPMENTAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1982990206
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 \$1,280,335; 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	\$ 2,601.61
Adjustment	(66.69)
Audited Cost Per Day	\$ <u>2,534.92</u>

<u>SKILLED NURSING LEVEL B</u>		
Reported Cost per Day	\$	584.60
Adjustment		<u>(28.38)</u>
Audited Cost Per Day	\$	<u>556.22</u>
<u>NURSING FACILITY LEVEL</u>		
Reported Cost per Day	\$	663.13
Adjustment		<u>(18.05)</u>
Audited Cost Per Day	\$	<u>645.08</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
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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:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	SETTLEMENT	COST
1. Medi-Cal STATE HOSPITAL (SCHEDULE 1) Provider NPI: 1982990206		
Reported	\$ 12,465,826	
Net Change	\$ (11,185,491)	
Audited Amount Due Provider (State)	\$ 1,280,335	
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)	\$ 1,280,335	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
PORTERVILLE 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)		\$ 1,280,335	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1982990206

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 81,613,115	\$ 82,276,633
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)	\$ 81,613,115	\$ 82,276,633
6. Interim Payments (Adj 12,15)	\$ (66,730,262)	\$ (80,416,709)
7. Balance Due Provider (State)	\$ 14,882,853	\$ 1,859,924
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Medicare Payments (Adj 12)	\$ (181,448)	\$ (579,589)
10. Adjustment for Pharmacy Dispensings (Adj 16)	\$ (2,235,579)	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 12,465,826	\$ 1,280,335
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
PORTERVILLE DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1982990206

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 83,910,841 \$ 84,563,729

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 0 \$ 03. Inpatient Ancillary Service Charges (Adj) \$ 0 \$ 1,598,2874. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 1,598,2875. 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 NET COSTS OF COVERED SERVICESProvider Name:
PORTERVILLE DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1982990206

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 9,237,922
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 83,910,841	\$ 75,325,807
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 83,910,841	\$ 84,563,729
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 83,910,841	\$ 84,563,729 (To Schedule 2)
9. Deductibles (Share of Cost) (Adj 12)	\$ (2,297,071)	\$ (2,286,364)
10. Coinsurance (Third Party Payers) (Adj 12)	\$ (655)	\$ (732)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 81,613,115	\$ 82,276,633 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PORTERVILLE DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1982990206

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	1,514	1,514
2. Inpatient Days (include private, exclude swing-bed)	1,514	1,514
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)	411	1,352

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)	\$ 3,938,835	\$ 3,837,866
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)	\$ 3,938,835	\$ 3,837,866

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 3,938,835	\$ 3,938,835
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	\$ 0.974366
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)	\$ 3,938,835	\$ 3,837,866

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,601.61	\$ 2,534.92
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,069,262	\$ 3,427,212
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 73,970,303	\$ 71,898,595
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 8,871,276	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 83,910,841	\$ 75,325,807

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PORTERVILLE DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1982990206

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
SKILLED NURSERY FACILITY		
1. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 21,853,626	\$ 20,792,674
2. Total Inpatient Days (Adj)	37,382	37,382
3. Average Per Diem Cost	\$ 584.60	\$ 556.22
4. Medi-Cal Inpatient Days (Adj 9)	35,422	35,333
5. Cost Applicable to Medi-Cal	\$ 20,707,701	\$ 19,652,921
NURSING FACILITY		
6. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 115,013,126	\$ 111,884,115
7. Total Inpatient Days (Adj)	173,441	173,441
8. Average Per Diem Cost	\$ 663.13	\$ 645.08
9. Medi-Cal Inpatient Days (Adj 9)	80,320	80,991
10. Cost Applicable to Medi-Cal	\$ 53,262,602	\$ 52,245,674
CORONARY CARE UNIT		
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)	\$ 73,970,303	\$ 71,898,595

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PORTERVILLE DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1982990206

	REPORTED	AUDITED
SPECIAL CARE UNITS		
ALL INCLUSIVE ANCILLARY SERVICES		
1. Total Inpatient Routine Cost (Sch 8, Line 37 to 86, Col 27)	\$ 9,563,707	\$ 9,563,707
2. Total Inpatient Days (Adj)	212,337	212,337
3. Average Per Diem Cost	\$ 45.04	\$ 45.04
4. Medi-Cal Inpatient Days (Adj 13)	115,742	0
5. Cost Applicable to Medi-Cal	\$ 5,213,020	\$ 0
DRUG DISPENSING FEE		
6. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 3,729,787	\$ 3,729,787
7. Total Dispensings (Adj)	688,730	688,730
8. Cost Per Dipensings	\$ 5.42	\$ 5.42
9. Medi-Cal Dispensings (Adj 14)	674,955	0
10. Cost Applicable to Medi-Cal	\$ 3,658,256	\$ 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)	\$ 8,871,276	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1982990206

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY/ UNITS (Adj 7,8)	RATIO COST TO CHARGES	MEDI-CAL UNITS (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 - Diagnostics	743,979	212,337	3.503765	166,975	585,041
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	742,846	212,337	3.498429	166,975	584,150
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	1,608,867	212,337	7.576949	166,975	1,265,161
50.00	Physical Therapy	642,204	212,337	3.024457	166,975	505,009
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	111,271	212,337	0.524029	166,975	87,500
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	5,700,893	212,337	26.848327	166,975	4,482,999
57.00	Pharmacist	1,466,803	688,730	2.129721	262,487	559,024
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Other Ancillary Services-Dentistry	1,429,454	212,337	6.732006	166,975	1,124,077
59.01	Other Ancillary Services-Podiatry	57,175	212,337	0.269266	166,975	44,961
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	575,488	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		\$ 13,078,979	\$ 2,387,426		\$ 1,598,287	\$ 9,237,922

(To Schedule 4B)

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL ANCILLARY DAYS

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1982990206

ANCILLARY/INPATIENT 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 - Diagnostics		166,975	166,975
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory		166,975	166,975
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		166,975	166,975
50.00	Physical Therapy		166,975	166,975
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology		166,975	166,975
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients		166,975	166,975
57.00	Pharmacist		262,487	262,487
58.00	ASC (Non-Distinct Part)			0
59.00	Other Ancillary Services-Dentistry		166,975	166,975
59.01	Other Ancillary Services-Podiatry		166,975	166,975
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	\$ 1,598,287
		\$	1,598,287	\$ 1,598,287

(To Schedule 5)

Provider Name:
PORTERVILLE 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 - Diagnostics	0	124,032	0	0	0	0	0	0	0	0	296,432	115,738
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	95,126	0	0	0	0	0	0	0	0	433,755	169,355
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	280,122	0	0	0	0	0	0	0	0	1,137,223	444,015
50.00	Physical Therapy	0	114,658	0	0	0	0	0	0	0	0	378,808	147,901
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	0	0	0	0	0	0	0	0	0	7,062	2,757
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	4,100,070	1,600,823
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	Other Ancillary Services-Dentistry	0	253,613	0	0	0	0	0	0	0	0	867,042	338,526
59.01	Other Ancillary Services-Podiatry	0	0	0	0	0	0	0	0	0	0	528	206
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	0	0	0	0	0	0	0	0	0	214,594	83,786
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	Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	50,495	19,715
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>37,112,573</u>	<u>0</u>	<u>146,804,456</u>	<u>41,223,010</u>							

Provider Name:
PORTERVILLE 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 - Diagnostics	4,275	6,652	0	97,215	0	0	0	0	268	0	7,150	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	10,545	16,410	232	97,181	0	0	0	0	3,418	0	11,950	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	2,335	3,634	232	0	0	0	0	0	134	0	21,294	0
50.00 Physical Therapy	864	1,344	232	97,181	0	0	0	0	407	0	15,467	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	1,327	2,064	232	97,215	0	0	0	0	155	0	460	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	1,466,803	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Other Ancillary Services-Dentistry	38,124	59,326	11,560	97,181	0	0	0	0	5,887	0	11,808	0
59.01 Other Ancillary Services-Podiatry	1,059	1,648	232	48,574	0	0	0	0	1,289	0	3,640	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	17,813	27,720	0	145,789	0	0	0	0	3,521	0	10,665	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 Nonreimbursable Cost Centers	388,149	487,511	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	4,766,051	6,785,484	2,311,993	5,363,359	12,396,640	0	0	0	742,964	1,466,803	1,908,167	0

Provider Name:
PORTERVILLE 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 - Diagnostics	0	0	0	0	0	0	0	0	527,731	216,248	743,979
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	742,846	0	742,846
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	1,608,867	0	1,608,867
50.00 Physical Therapy	0	0	0	0	0	0	0	0	642,204	0	642,204
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	111,271	0	111,271
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	5,700,893	0	5,700,893
57.00 Pharmacist	0	0	0	0	0	0	0	0	1,466,803	0	1,466,803
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Other Ancillary Services-Dentistry	0	0	0	0	0	0	0	0	1,429,454	0	1,429,454
59.01 Other Ancillary Services-Podiatry	0	0	0	0	0	0	0	0	57,175	0	57,175
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	503,888	71,600	575,488
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 Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	945,870	0	945,870
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>146,804,456</u>	<u>3,735,048</u>	<u>150,539,504</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
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 - Diagnostics	274,077								296,432	767
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	210,202								433,755	1,892
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	618,993								1,137,223	419
50.00	Physical Therapy	253,362								378,808	155
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									7,062	238
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									0	
56.00	Drugs Charged to Patients									4,100,070	
57.00	Pharmacist									0	
58.00	ASC (Non-Distinct Part)									0	
59.00	Other Ancillary Services-Dentistry	560,415								867,042	6,840
59.01	Other Ancillary Services-Podiatry									528	190
59.02										0	
59.03										0	
60.00	Clinic									214,594	3,196
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	Nonreimbursable Cost Centers									50,495	69,640
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	82,008,676	0	0	0	0	0	0	0	0	105,581,446	855,104
COST TO BE ALLOCATED	37,112,573	0	0	0	0	0	0	0	0	41,223,010	4,766,051
UNIT COST MULTIPLIER - SCH 8	0.452544	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.390438	5.573650

Provider Name:
PORTERVILLE 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	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj 6)	(Adj)	(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	29,621											
11.00	4,457	17,696										
12.00	52,166	7,223	3,031									
13.00	Maintenance of Personnel											
14.00	Nursing Administration											
15.00	2,400	722	3,031									
16.00	1,613	542	4,546					1,557				
17.00	1,943		1,515									
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	12,107	36,115	21,102	1,514				18,355		2,301,290		
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	61,188	505,610	42,204	37,382				64,824		21,238,793		
35.00	546,939	1,227,911	63,306	173,441				56,453		106,975,574		
36.00	Other Long Term Care											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:
PORTERVILLE 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 - Diagnostics	767		2,880				52		511,138		
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory	1,892	181	2,879				663		854,262		
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	419	181					26		1,522,222		
50.00	Physical Therapy	155	181	2,879				79		1,105,673		
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology	238	181	2,880				30		32,888		
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	Other Ancillary Services-Dentistry	6,840	9,029	2,879				1,142		844,105		
59.01	Other Ancillary Services-Podiatry	190	181	1,439				250		260,223		
59.02												
59.03												
60.00	Clinic	3,196		4,319				683		762,437		
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	Nonreimbursable Cost Centers	56,208										
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	782,339	1,805,753	158,890	212,337	0	0	0	144,114	100	136,408,605	0	0
COST TO BE ALLOCATED	6,785,484	2,311,993	5,363,359	12,396,640	0	0	0	742,964	1,466,803	1,908,167	0	0
UNIT COST MULTIPLIER - SCH 8	8.673330	1.280349	33.755173	58.381912	0.000000	0.000000	0.000000	5.155392	14668.025529	0.013989	0.000000	0.000000

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
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							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
PORTERVILLE 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	\$ 642,609	\$ 0	\$ 642,609
2.00	Old Cap Rel Costs-Movable Equipment	68	0	68
3.00	New Cap Rel Costs-Bldg & Fixtures	2,218,820	0	2,218,820
4.00	New Cap Rel Costs-Movable Equipment	487,079	0	487,079
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	37,112,573	0	37,112,573
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	35,168,829	(2,408,815)	32,760,014
7.00	Maintenance and Repairs	2,545,360	(1,780)	2,543,580
8.00	Operation of Plant	3,751,770	(17,131)	3,734,639
9.00	Laundry and Linen Service	2,939,106	(1,737,047)	1,202,059
10.00	Housekeeping	2,790,898	(57,756)	2,733,142
11.00	Dietary	6,443,995	(294,749)	6,149,246
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration		0	0
15.00	Central Services & Supply	364,963	3,211	368,174
16.00	Pharmacy	923,752	(424,426)	499,326
17.00	Medical Records and Library	930,382	(12,226)	918,156
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)	1,248,772	(1,200)	1,247,572
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	7,116,183	(64,949)	7,051,234
35.00	Nursing Facility	40,670,459	(64,934)	40,605,525
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:
PORTERVILLE 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 - Diagnostics	196,116	(25,806)	170,310
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	362,872	(29,398)	333,474
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	866,961	(11,002)	855,959
50.00	Physical Therapy	270,727	(6,999)	263,728
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	6,468	(55)	6,413
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients		0	0
56.00	Drugs Charged to Patients	4,100,070	0	4,100,070
57.00	Pharmacist		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00	Other Ancillary Services-Dentistry	597,275	(2,484)	594,791
59.01	Other Ancillary Services-Podiatry	10	0	10
59.02			0	0
59.03			0	0
60.00	Clinic	282,503	(76,618)	205,885
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	\$ 152,038,620	\$ (5,234,164)	\$ 146,804,456
	NONREIMBURSABLE COST CENTERS			
96.00	Nonreimbursable Cost Centers		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	\$ 152,038,620	\$ (5,234,164)	\$ 146,804,456

(To Schedule 8)

Provider Name:
PORTERVILLE 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 - Diagnostics	(25,806)	(25,806)										
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	(29,398)	(29,398)										
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	(11,002)	(11,002)										
50.00 Physical Therapy	(6,999)	(6,999)										
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	(55)	(55)										
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 Other Ancillary Services-Dentistry	(2,484)	(2,484)										
59.01 Other Ancillary Services-Podiatry	0											
59.02	0											
59.03	0											
60.00 Clinic	(76,618)	(76,618)										
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 Nonreimbursable Cost Centers	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>(\$5,234,164)</u>	<u>(3,415,461)</u>	<u>(1,771,204)</u>	<u>(47,499)</u>	<u>0</u>							

Provider Name							Fiscal Period			Provider NPI		Adjustments
PORTERVILLE DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1982990206		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 worksheet 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
PORTERVILLE DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1982990206		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	\$35,168,829	(\$590,112)	\$34,578,717 *		
	10A	A		7.00	7	Maintenance and Repairs	2,545,360	(1,780)	2,543,580		
	10A	A		8.00	7	Operation of Plant	3,751,770	(17,131)	3,734,639		
	10A	A		9.00	7	Laundry and Linen Service	2,939,106	(1,737,047)	1,202,059		
	10A	A		10.00	7	Housekeeping	2,790,898	(57,756)	2,733,142		
	10A	A		11.00	7	Dietary	6,443,995	(294,749)	6,149,246		
	10A	A		15.00	7	Central Services & Supply	364,963	3,211	368,174		
	10A	A		16.00	7	Pharmacy	923,752	(424,426)	499,326		
	10A	A		17.00	7	Medical Records and Library	930,382	(12,226)	918,156		
	10A	A		25.00	7	Adults & Pediatrics (Gen Routine)	1,248,772	(1,200)	1,247,572		
	10A	A		34.00	7	Skilled Nursing Facility	7,116,183	(64,949)	7,051,234		
	10A	A		35.00	7	Nursing Facility	40,670,459	(64,934)	40,605,525		
	10A	A		41.00	7	Radiology - Diagnostic	196,116	(25,806)	170,310		
	10A	A		44.00	7	Laboratory	362,872	(29,398)	333,474		
	10A	A		49.00	7	Respiratory Therapy	866,961	(11,002)	855,959		
	10A	A		50.00	7	Physical Therapy	270,727	(6,999)	263,728		
	10A	A		53.00	7	Electrocardiology	6,468	(55)	6,413		
	10A	A		59.00	7	Dentistry	597,275	(2,484)	594,791		
	10A	A		60.00	7	Clinic	282,503	(76,618)	205,885		
						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	* \$34,578,717	(\$1,771,204)	\$32,807,513 *		
						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
PORTERVILLE DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1982990206		16
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
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	*	\$32,807,513	(\$47,499)	\$32,760,014

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PORTERVILLE DEVELOPMENTAL CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010				1982990206		16	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
6	9	Not Reported			57.00	16	Pharmacist (Costed 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
PORTERVILLE DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1982990206		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	212,337	212,337			
	5	Not Reported			44.00	Total Inpatient Days - Laboratory	0	212,337	212,337			
	5	Not Reported			49.00	Total Inpatient Days -Respiratory Therapy	0	212,337	212,337			
	5	Not Reported			50.00	Total Inpatient Days - Physical Therapy	0	212,337	212,337			
	5	Not Reported			53.00	Total Inpatient Days - Electrocardiology	0	212,337	212,337			
	5	Not Reported			56.00	Total Inpatient Days - Drugs Charged to Patients	0	212,337	212,337			
	5	Not Reported			59.00	Total Inpatient Days - Other Ancillary Services Dentistry	0	212,337	212,337			
	5	Not Reported			59.01	Total Inpatient Days - Other Ancillary Services Podiatry	0	212,337	212,337			
						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	688,730	688,730			
						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
PORTERVILLE DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1982990206		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	411	941	1,352		
	4A	4A			4.00	1	Medi-Cal Days - Skilled Nursing Facility	35,422	(89)	35,333		
	4A	4A			9.00	1	Medi-Cal Days - Nursing Facility	80,320	671	80,991		
10	6	Not Reported			41.00		Medi-Cal Inpatient Days - Radiology - Diagnostics	0	116,975	116,975		
	6	Not Reported			44.00		Medi-Cal Inpatient Days - Laboratory	0	116,975	116,975		
	6	Not Reported			59.00		Medi-Cal Inpatient Days - Respiratory Therapy	0	116,975	116,975		
	6	Not Reported			50.00		Medi-Cal Inpatient Days - Physical Therapy	0	116,975	116,975		
	6	Not Reported			53.00		Medi-Cal Inpatient Days - Electrocardiology	0	116,975	116,975		
	6	Not Reported			56.00		Medi-Cal Inpatient Days - Drugs Charged to Patients	0	116,975	116,975		
	6	Not Reported			59.00		Medi-Cal Inpatient Days - Other Ancillary Services Dentistry	0	116,975	116,975		
	6	Not Reported			59.01		Medi-Cal Inpatient Days - Other Ancillary Services Podiatry	0	116,975	116,975		
11	6	Not Reported			57.00		Medi-Cal Dispensings - Pharmacist	0	262,487	262,487		
12	3	Supplemental			4.00	1	Medi-Cal Share of Cost	\$2,297,071	(\$10,717)	\$2,286,354		
	3	Supplemental			5.00	1	Medi-Cal Third Party	655	77	732		
	1	Supplemental			7.00	1	Medicare Payments	181,448	398,141	579,589		
	1	Supplemental			8.00	1	Medi-Cal Interim Payment	66,730,262	472,215	67,202,477 *		
<p style="text-align: center;">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 31, 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</p>												
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	115,742	(115,742)	0		

Provider Name							Fiscal Period			Provider NPI		Adjustments
PORTERVILLE DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1982990206		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	674,955	(674,955)	0		
15	1	Supplemental			8.00		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	* \$67,202,477	\$13,214,232	\$80,416,709		
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	2,235,579	(2,235,579)	0		

*Balance carried forward from prior/to subsequent adjustments