

**AMENDED REPORT
ON THE
AUDITED COST REPORT**

**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. Kvick
Audit Supervisor: Delia Valencia
Auditors: Ellada Kalachov**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 15, 2014

AMENDED

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
CASE NUMBER DS14-0611-112A-TW

We have amended the provider's Medi-Cal Audit Report, dated May 22, 2013, for the above-referenced fiscal period. The amendment was necessary due to the duplication of the workers' compensation insurance costs.

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 amended settlement for the fiscal period due the Provider in the amount of \$825,274 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>		
Audited Cost per Day	\$	2,534.92
Amendment		<u>(14.58)</u>
Amended Cost Per Day	\$	<u>2,520.34</u>

<u>SKILLED NURSING LEVEL B</u>		
Audited Cost per Day	\$	556.22
Amendment		<u>(3.18)</u>
Amended Cost Per Day	\$	<u>553.04</u>
<u>NURSING FACILITY LEVEL</u>		
Audited Cost per Day	\$	645.08
Amendment		<u>(3.69)</u>
Amended Cost Per Day	\$	<u>641.39</u>

This amended audit report includes the:

1. Summary of Findings
2. Amended Computation of Medi-Cal Reimbursement Settlement
3. Amended Adjustments Schedule

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.

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

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		
Audited	\$ 1,280,335	
Net Change	\$ (455,061)	
Amended Amount Due Provider (State)	\$ 825,274	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Audited	\$ 0	
Net Change	\$ 0	
Amended Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Audited	\$ 0	
Net Change	\$ 0	
Amended Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:		
Audited		\$ 0
Net Change		\$ 0
Amended Cost		\$ 0
Amended Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Audited		\$ 0.00
Net Change		\$ 0.00
Amended Cost Per Day		\$ 0.00
Amended Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Audited		\$ 0.00
Net Change		\$ 0.00
Amended Cost Per Day		\$ 0.00
Amended Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Audited		\$ 0.00
Net Change		\$ 0.00
Amended Cost Per Day		\$ 0.00
Amended Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ 825,274	
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:	Audited		\$ 0.00
	Net Change		\$ 0.00
	Amended Cost Per Day		\$ 0.00
	Amended Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Audited	\$ 0	
	Net Change	\$ 0	
	Amended Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Audited	\$ 0	
	Net Change	\$ 0	
	Amended Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Audited	\$ 0	
	Net Change	\$ 0	
	Amended Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Audited	\$ 0	
	Net Change	\$ 0	
	Amended Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Audited		\$ 0.00
	Net Change		\$ 0.00
	Amended Cost Per Day		\$ 0.00
	Amended Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 825,274	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1982990206

	AUDITED	AMENDED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 82,276,633	\$ 81,821,572
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)	\$ 82,276,633	\$ 81,821,572
6. Interim Payments (Amd)	\$ (80,416,709)	\$ (80,416,709)
7. Balance Due Provider (State)	\$ 1,859,924	\$ 1,404,863
8. Duplicate Payments (Amd)	\$ 0	\$ 0
9.	\$ (579,589)	\$ (579,589)
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 1,280,335	\$ 825,274
	(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

	AUDITED	AMENDED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>84,563,729</u>	\$ <u>84,108,668</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Amd)	\$ <u>0</u>	\$ <u>0</u>
3. Inpatient Ancillary Service Charges (Amd)	\$ <u>1,598,287</u>	\$ <u>1,598,287</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>1,598,287</u>	\$ <u>1,598,287</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>0</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>N/A</u>	\$ <u>N/A</u>
	(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

	AUDITED	AMENDED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 9,237,922	\$ 9,213,789
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 75,325,807	\$ 74,894,879
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)	\$ 84,563,729	\$ 84,108,668
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 84,563,729	\$ 84,108,668 (To Schedule 2)
9. Coinsurance (Amd)	\$ (2,286,364)	\$ (2,286,364)
10. Patient and Third Party Liability (Amd)	\$ (732)	\$ (732)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 82,276,633	\$ 81,821,572 (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

INPATIENT DAYS

	AUDITED	AMENDED
1. Total Inpatient Days (include private & swing-bed) (Amd)	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) (Amd)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Amd)	0	0
5. Medicare NF Swing-Bed Days through Dec 31 (Amd)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Amd)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Amd)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Amd)	0	0
9. Medi-Cal Days (excluding swing-bed) (Amd)	1,352	1,352

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Amd)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Amd)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Amd)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Amd)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 3,837,866	\$ 3,815,789
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)	\$ 3,837,866	\$ 3,815,789

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)	\$ 0.974366	\$ 0.968761
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)	\$ 3,837,866	\$ 3,815,789

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,534.92	\$ 2,520.34
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 3,427,212	\$ 3,407,500
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 71,898,595	\$ 71,487,379
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 75,325,807	\$ 74,894,879

(To Schedule 3)

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

	AUDITED	AMENDED
SPECIAL CARE AND/OR NURSERY UNITS		
SKILLED NURSING FACILITY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 20,792,674	\$ 20,673,927
2. Total Inpatient Days (Amd)	37,382	37,382
3. Average Per Diem Cost	\$ 556.22	\$ 553.04
4. Medi-Cal Inpatient Days (Amd)	35,333	35,333
5. Cost Applicable to Medi-Cal	\$ 19,652,921	\$ 19,540,562
NURSING FACILITY		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 111,884,115	\$ 111,244,064
7. Total Inpatient Days (Amd)	173,441	173,441
8. Average Per Diem Cost	\$ 645.08	\$ 641.39
9. Medi-Cal Inpatient Days (Amd)	80,991	80,991
10. Cost Applicable to Medi-Cal	\$ 52,245,674	\$ 51,946,817
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Amd)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Amd)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Amd)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Amd)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Amd)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Amd)	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)	\$ 71,898,595	\$ 71,487,379

(To Schedule 4)

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

	AUDITED	AMENDED
SPECIAL CARE UNITS		
ALL INCLUSIVE ANCILLARY SERVICES		
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 9,563,707	\$ 9,563,707
2. Total Inpatient Days (Amd)	212,337	212,337
3. Average Per Diem Cost	\$ 45.04	\$ 45.04
4. Medi-Cal Inpatient Days (Amd)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
DRUG DISPENSING FEE		
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 3,729,787	\$ 3,729,787
7. Total Inpatient Days (Amd)	688,730	688,730
8. Average Per Diem Cost	\$ 5.42	\$ 5.42
9. Medi-Cal Inpatient Days (Amd)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Amd)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Amd)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

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	121,285	0	0	0	0	0	0	0	0	293,684	114,921
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	93,019	0	0	0	0	0	0	0	0	431,648	168,906
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	273,917	0	0	0	0	0	0	0	0	1,131,017	442,574
50.00	Physical Therapy	0	112,118	0	0	0	0	0	0	0	0	376,268	147,236
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	2,763
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	1,604,382
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	247,995	0	0	0	0	0	0	0	0	861,424	337,080
59.01	Other Ancillary Services-Podiatry	0	0	0	0	0	0	0	0	0	0	528	207
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	83,972
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	19,759
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		0	36,290,466	0	145,982,349	41,057,666							

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	4,258	6,633	0	96,684	0	0	0	0	267	0	7,108	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	10,502	16,361	231	96,650	0	0	0	0	3,408	0	11,879	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	2,326	3,623	231	0	0	0	0	0	134	0	21,167	0
50.00 Physical Therapy	860	1,340	231	96,650	0	0	0	0	406	0	15,375	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	1,321	2,058	231	96,684	0	0	0	0	154	0	457	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	1,453,778	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	37,969	59,148	11,547	96,650	0	0	0	0	5,870	0	11,738	0
59.01 Other Ancillary Services-Podiatry	1,055	1,643	231	48,308	0	0	0	0	1,285	0	3,619	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	17,741	27,637	0	144,992	0	0	0	0	3,511	0	10,602	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	386,571	486,052	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	4,746,675	6,765,180	2,309,376	5,334,049	12,338,808	0	0	0	740,792	1,453,778	1,896,847	0

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST	ALLOC COST	ALLOC COST	NON-PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00
GENERAL SERVICE COST CENTER											
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	0										
19.03	0	0									
20.00	0	0	0								
21.00 Nursing School	0	0	0	0							
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0		0					
23.00 Intern & Res Other Program	0	0	0	0		0					
24.00 Paramedical Ed Program	0	0	0	0		0	0				
INPATIENT ROUTINE COST CENTER:											
25.00 Adults & Pediatrics (Gen Routine)	0	0	0	0		0	0	0	3,729,872	85,917	3,815,789
26.00 Intensive Care Unit	0	0	0	0		0	0	0	0	0	0
27.00 Coronary Care Unit	0	0	0	0		0	0	0	0	0	0
28.00 Neonatal Intensive Care Unit	0	0	0	0		0	0	0	0	0	0
29.00 Surgical Intensive Care	0	0	0	0		0	0	0	0	0	0
30.00 Subprovider I	0	0	0	0		0	0	0	0	0	0
31.00 Subprovider II	0	0	0	0		0	0	0	0	0	0
32.00	0	0	0	0		0	0	0	0	0	0
33.00 Nursery	0	0	0	0		0	0	0	0	0	0
34.00 Skilled Nursing Facility	0	0	0	0		0	0	0	20,344,873	329,054	20,673,927
35.00 Nursing Facility	0	0	0	0		0	0	0	108,211,835	3,032,229	111,244,064
36.00 Other Long Term Care	0	0	0	0		0	0	0	0	0	0
36.01 Subacute Care Unit II	0	0	0	0		0	0	0	0	0	0
36.02 Transitional Care Unit	0	0	0	0		0	0	0	0	0	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	523,554	216,248	739,802
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	739,586	0	739,586
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	1,601,073	0	1,601,073
50.00 Physical Therapy	0	0	0	0	0	0	0	0	638,367	0	638,367
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	110,731	0	110,731
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	5,704,452	0	5,704,452
57.00 Pharmacist	0	0	0	0	0	0	0	0	1,453,778	0	1,453,778
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	1,421,426	0	1,421,426
59.01 Other Ancillary Services-Podiatry	0	0	0	0	0	0	0	0	56,875	0	56,875
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	503,048	71,600	574,648
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	942,877	0	942,877
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	0	0	0	0	0	0	0	0	145,982,349	3,735,048	149,717,397

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 5.00 (Amd) (Amd)	STAT 6.01 (Amd) (Amd)	STAT 6.02 (Amd) (Amd)	STAT 6.03 (Amd) (Amd)	STAT 6.04 (Amd) (Amd)	STAT 6.05 (Amd) (Amd)	STAT 6.06 (Amd) (Amd)	STAT 6.07 (Amd) (Amd)	STAT 6.08 (Amd) (Amd)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Amd) (Amd)
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									293,684	767
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory	210,202									431,648	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									1,131,017	419
50.00	Physical Therapy	253,362									376,268	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									861,424	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	0	104,924,683	855,104
COST TO BE ALLOCATED	36,290,466	0	0	0	0	0	0	0	0	0	41,057,666	4,746,675
UNIT COST MULTIPLIER - SCH 8	0.442520	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.391306	5.550992

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
	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)
	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)
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	6,765,180	2,309,376	5,334,049	12,338,808	0	0	0	740,792	1,453,778	1,896,847	0	0
UNIT COST MULTIPLIER - SCH 8	8.647376	1.278899	33.570702	58.109552	0.000000	0.000000	0.000000	5.140319	14537.775556	0.013906	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 (Amd)	19.03 (Amd)	20.00 (Amd)	21.00 (Amd)	22.00 (Amd)	23.00 (Amd)	24.00 (Amd)
	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)	(Amd)
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:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	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	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	37,112,573	(822,107)	36,290,466
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	32,760,014	0	32,760,014
7.00	Maintenance and Repairs	2,543,580	0	2,543,580
8.00	Operation of Plant	3,734,639	0	3,734,639
9.00	Laundry and Linen Service	1,202,059	0	1,202,059
10.00	Housekeeping	2,733,142	0	2,733,142
11.00	Dietary	6,149,246	0	6,149,246
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	0	0	0
15.00	Central Services & Supply	368,174	0	368,174
16.00	Pharmacy	499,326	0	499,326
17.00	Medical Records and Library	918,156	0	918,156
18.00	Social Service	0	0	0
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	1,247,572	0	1,247,572
26.00	Intensive Care Unit	0	0	0
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	0	0	0
34.00	Skilled Nursing Facility	7,051,234	0	7,051,234
35.00	Nursing Facility	40,605,525	0	40,605,525
36.00	Other Long Term Care	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 0	\$ 0	\$ 0
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	0	0	0
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostics	170,310	0	170,310
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	0	0	0
44.00	Laboratory	333,474	0	333,474
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	855,959	0	855,959
50.00	Physical Therapy	263,728	0	263,728
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	6,413	0	6,413
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0
56.00	Drugs Charged to Patients	4,100,070	0	4,100,070
57.00	Pharmacist	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0
59.00	Other Ancillary Services-Dentistry	594,791	0	594,791
59.01	Other Ancillary Services-Podiatry	10	0	10
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	205,885	0	205,885
60.01	Other Clinic Services	0	0	0
61.00	Emergency	0	0	0
62.00	Observation Beds	0	0	0
71.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 146,804,456	\$ (822,107)	\$ 145,982,349
	NONREIMBURSABLE COST CENTERS			
96.00	Nonreimbursable Cost Centers	0	0	0
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
99.01		0	0	0
99.02		0	0	0
99.03		0	0	0
99.04		0	0	0
99.05		0	0	0
100.00		0	0	0
100.01		0	0	0
100.02		0	0	0
100.03		0	0	0
100.04		0	0	0
100.99	SUBTOTAL	\$ 0	\$ 0	\$ 0
101	TOTAL	\$ 146,804,456	\$ (822,107)	\$ 145,982,349

(To Schedule 8)

Provider Name:
PORTERVILLE DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TOTAL AMD (Page 1 & 2)	AMD 1	AMD										
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	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
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	0												
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 Other Ancillary Services-Dentistry	0												
59.01 Other Ancillary Services-Podiatry	0												
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												
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>(\$822,107)</u>	<u>(822,107)</u>	<u>0</u>										

(To Sch 10)

Provider Name			Fiscal Period				Provider NPI		Amendment	
PORTERVILLE DEVELOPMENTAL CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010				1982990206		1	
Report References										
Amd. No.	Audit Report	Cost Report					Explanation of Audit Amendment	As Audited	Increase (Decrease)	As Amended
		Work Sheet	Part	Title	Line	Col.				
<u>AMENDMENT TO AUDITED COSTS</u>										
1	10A	A			5.00	7	Employee Benefits To eliminate duplicate workers' compensation costs not related to patient care. 42 CFR 413.9(c) CMS Pub. 15-1 Sections 2102.1, 2102.2, 2102.3, 2176.1, 2176.2, and 2304.	\$37,112,573	(\$822,107)	\$36,290,466