

**REPORT
ON THE
COST REPORT REVIEW**

**SONOMA DEVELOPMENTAL CENTER
SONOMA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1851344220**

**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

SONOMA DEVELOPMENTAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1851344220
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 State in the amount of \$5,047,088 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	\$ 2,802.33
Adjustment	(67.65)
Audited Cost Per Day	\$ <u>2,734.68</u>

<u>SKILLED NURSING LEVEL B</u>		
Reported Cost per Day	\$	511.00
Adjustment		<u>(17.27)</u>
Audited Cost Per Day	\$	<u>493.73</u>
<u>NURSING FACILITY LEVEL</u>		
Reported Cost per Day	\$	650.05
Adjustment		<u>(18.44)</u>
Audited Cost Per Day	\$	<u>631.61</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:
SONOMA DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
1. Medi-Cal STATE HOSPITAL (SCHEDULE 1) Provider NPI: 1851344220	Reported	\$ 17,551,101	
	Net Change	\$ (22,598,189)	
	Audited Amount Due Provider (State)	\$ (5,047,088)	
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)		\$ (5,047,088)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SONOMA 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)		\$ (5,047,088)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SONOMA DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1851344220

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 147,892,470	\$ 140,818,460
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)	\$ 147,892,470	\$ 140,818,460
6. Interim Payments (Adj 12,15)	\$ (126,918,618)	\$ (144,443,205)
7. Balance Due Provider (State)	\$ 20,973,852	\$ (3,624,745)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Medicare Payments (Adj 12)	\$ (1,186,522)	\$ (1,422,343)
10. Adjustment for Pharmacy Dispensings (Adj 16)	\$ (2,236,229)	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 17,551,101	\$ (5,047,088)
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SONOMA DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1851344220

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 150,942,870 \$ 143,895,136

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 0 \$ 03. Inpatient Ancillary Service Charges (Adj) \$ 0 \$ 1,983,5504. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 1,983,5505. 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:
SONOMA DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1851344220

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 7,621,513
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 150,942,870	\$ 136,273,623
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)	\$ 150,942,870	\$ 143,895,136
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 150,942,870	\$ 143,895,136 (To Schedule 2)
9. Deductibles (Share of Cost) (Adj 12)	\$ (3,049,805)	\$ (3,076,081)
10. Coinsurance (Third Party Payers) (Adj)	\$ (595)	\$ (595)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 147,892,470	\$ 140,818,460 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SONOMA DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1851344220

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	1,203	1,203
2. Inpatient Days (include private, exclude swing-bed)	1,203	1,203
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)	337	1,147

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)	\$ 3,371,208	\$ 3,289,818
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)	\$ 3,371,208	\$ 3,289,818

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 3,371,208	\$ 3,371,208
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	\$ 0.975857
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)	\$ 3,371,208	\$ 3,289,818

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,802.33	\$ 2,734.68
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 944,385	\$ 3,136,678
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 136,182,452	\$ 133,136,945
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 13,816,033	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 150,942,870	\$ 136,273,623

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SONOMA DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1851344220

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
SKILLED NURSING FACILITY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 51,122,794	\$ 49,394,543
2. Total Inpatient Days (Adj)	100,044	100,044
3. Average Per Diem Cost	\$ 511.00	\$ 493.73
4. Medi-Cal Inpatient Days (Adj 9)	99,654	100,015
5. Cost Applicable to Medi-Cal	\$ 50,923,194	\$ 49,380,406
NURSING FACILITY		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 86,301,587	\$ 83,853,639
7. Total Inpatient Days (Adj)	132,762	132,762
8. Average Per Diem Cost	\$ 650.05	\$ 631.61
9. Medi-Cal Inpatient Days (Adj 9)	131,158	132,608
10. Cost Applicable to Medi-Cal	\$ 85,259,258	\$ 83,756,539
OTHER LONG TERM CARE		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 136,182,452	\$ 133,136,945

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SONOMA DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1851344220

	REPORTED	AUDITED
SPECIAL CARE UNITS		
ALL INCLUSIVE ANCILLARY SERVICES		
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 10,824,417	\$ 10,824,417
2. Total Inpatient Days (Adj)	234,009	234,009
3. Average Per Diem Cost	\$ 46.26	\$ 46.26
4. Medi-Cal Inpatient Days (Adj 13)	230,812	0
5. Cost Applicable to Medi-Cal	\$ 10,677,363	\$ 0
DRUG DISPENSING FEE		
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 3,200,833	\$ 3,200,833
7. Total Dispensings (Adj)	427,600	427,600
8. Cost Per Dispensings	\$ 7.49	\$ 7.49
9. Medi-Cal Dispensings (Adj 14)	419,048	0
10. Cost Applicable to Medi-Cal	\$ 3,138,670	\$ 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)	\$ 13,816,033	\$ 0

(To Schedule 4)

ADJUSTMENTS TO MEDI-CAL ANCILLARY DAYS

Provider Name:
SONOMA DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1851344220

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 - Diagnostic		232,883	232,883
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory		232,883	232,883
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		232,883	232,883
50.00	Physical Therapy		232,883	232,883
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology		232,883	232,883
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients		232,883	232,883
57.00	Pharmacist		120,486	120,486
58.00	ASC (Non-Distinct Part)			0
59.00	Dentistry		232,883	232,883
59.01	Podiatry		232,883	232,883
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	\$ 1,983,550
		\$	1,983,550	\$ 1,983,550

(To Schedule 5)

Provider Name:
SONOMA 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	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	66,657	0	0	0	0	0	0	0	0	212,116	72,038
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	106,869	0	0	0	0	0	0	0	0	481,758	163,612
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	39,155	0	0	0	0	0	0	0	0	125,677	42,682
50.00	Physical Therapy	0	92,095	0	0	0	0	0	0	0	0	363,329	123,392
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	6,923	0	0	0	0	0	0	0	0	24,250	8,236
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,632,608	894,073
57.00	Pharmacist	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Dentistry	0	229,358	0	0	0	0	0	0	0	0	813,095	276,139
59.01	Podiatry	0	65,021	0	0	0	0	0	0	0	0	209,075	71,005
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	563,069	0	0	0	0	0	0	0	0	1,520,015	516,220
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 CENTER	0	0	0	0	0	0	0	0	0	0	136,539	46,371
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>36,831,335</u>	<u>0</u>	<u>144,894,775</u>	<u>36,733,263</u>							

Provider Name:
SONOMA DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	15,868	23,998	0	6,023	0	0	0	0	0	0	5,414	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	17,401	26,317	0	6,188	0	0	0	0	3,639	0	17,221	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	0	0	0	0	0	0	0	0	19	0	1,301	0
50.00 Physical Therapy	94,070	142,270	0	4,400	0	0	0	0	342	0	9,339	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	4,286	6,482	0	8,801	0	0	0	0	0	0	786	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Pharmacist	0	0	0	0	0	0	0	0	0	2,192,024	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Dentistry	17,401	26,317	0	7,563	0	0	0	0	33	0	14,904	0
59.01 Podiatry	791	1,197	0	4,400	0	0	0	0	71	0	2,597	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	55,455	83,869	0	8,801	0	0	0	0	6,612	0	37,734	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 CENTER	520,662	604,952	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	4,762,543	6,649,250	2,752,042	5,047,100	13,283,334	0	0	0	1,316,592	2,192,024	1,985,406	0

Provider Name:
SONOMA DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	335,457	55,201	390,658
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	716,137	0	716,137
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	169,678	0	169,678
50.00 Physical Therapy	0	0	0	0	0	0	0	0	737,143	0	737,143
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	52,841	0	52,841
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,526,681	0	3,526,681
57.00 Pharmacist	0	0	0	0	0	0	0	0	2,192,024	0	2,192,024
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Dentistry	0	0	0	0	0	0	0	0	1,155,452	0	1,155,452
59.01 Podiatry	0	0	0	0	0	0	0	0	289,136	0	289,136
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	2,228,707	521,505	2,750,212
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 CENTER	0	0	0	0	0	0	0	0	1,308,524	0	1,308,524
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>144,894,774</u>	<u>4,931,711</u>	<u>149,826,485</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SONOMA 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 - Diagnostic	147,295								212,116	2,888
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	236,152								481,758	3,167
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	86,522								125,677	
50.00	Physical Therapy	203,506								363,329	17,121
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology	15,298								24,250	780
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									0	
56.00	Drugs Charged to Patients									2,632,608	
57.00	Pharmacist									0	
58.00	ASC (Non-Distinct Part)									0	
59.00	Dentistry	506,820								813,095	3,167
59.01	Podiatry	143,679								209,075	144
59.02										0	
59.03										0	
60.00	Clinic	1,244,233								1,520,015	10,093
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 CENTER									136,539	94,762
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	81,387,429	0	0	0	0	0	0	0	0	108,161,512	866,796
COST TO BE ALLOCATED	36,831,335	0	0	0	0	0	0	0	0	36,733,263	4,762,543
UNIT COST MULTIPLIER - SCH 8	0.452543	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.339615	5.494422

Provider Name:
SONOMA DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
	8.00 (Adj)	9.00 (Adj)	10.00 (Adj)	11.00 (Adj)	12.00 (Adj)	13.00 (Adj)	14.00 (Adj)	15.00 (Adj)	16.00 (Adj 6)	17.00 (Adj)	18.00 (Adj)	19.00 (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room											
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic	2,888	219							411,927		
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory	3,167	225					1,533		1,310,192		
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy							8		98,958		
50.00	Physical Therapy	17,121	160					144		710,514		
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology	780	320							59,817		
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients											
56.00	Drugs Charged to Patients											
57.00	Pharmacist								100			
58.00	ASC (Non-Distinct Part)											
59.00	Dentistry	3,167	275					14		1,133,864		
59.01	Podiatry	144	160					30		197,599		
59.02												
59.03												
60.00	Clinic	10,093	320					2,785		2,870,822		
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 CENTER	72,801										
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	800,183	2,171,990	183,515	234,009	0	0	0	554,585	100	151,049,042	0	0
COST TO BE ALLOCATED	6,649,250	2,752,042	5,047,100	13,283,334	0	0	0	1,316,593	2,192,024	1,985,406	0	0
UNIT COST MULTIPLIER - SCH 8	8.309662	1.267060	27.502385	56.764200	0.000000	0.000000	0.000000	2.374017	#####	0.013144	0.000000	0.000000

Provider Name:
SONOMA 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 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (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:
SONOMA 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	\$ 1,344,298	\$ 0	\$ 1,344,298
2.00	Old Cap Rel Costs-Movable Equipment	9	0	9
3.00	New Cap Rel Costs-Bldg & Fixtures	1,712,894	0	1,712,894
4.00	New Cap Rel Costs-Movable Equipment	523,887	0	523,887
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	36,831,335	0	36,831,335
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	33,046,901	(3,112,959)	29,933,942
7.00	Maintenance and Repairs	2,677,605	(193,957)	2,483,648
8.00	Operation of Plant	4,291,279	(306,713)	3,984,566
9.00	Laundry and Linen Service	1,936,946	(426,442)	1,510,504
10.00	Housekeeping	2,655,105	(66,248)	2,588,857
11.00	Dietary	7,480,336	(357,007)	7,123,329
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration		0	0
15.00	Central Services & Supply	799,820	(102,173)	697,647
16.00	Pharmacy	1,058,074	(6,912)	1,051,162
17.00	Medical Records and Library	1,029,664	(78,932)	950,732
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)	1,224,746	0	1,224,746
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	17,125,476	0	17,125,476
35.00	Nursing Facility	30,697,361	(5,187)	30,692,174
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:
SONOMA DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$	\$ 0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	185,676	(47,732)	137,944
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	450,691	(84,042)	366,649
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	86,522	0	86,522
50.00	Physical Therapy	231,112	(4,425)	226,687
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	15,298	0	15,298
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients		0	0
56.00	Drugs Charged to Patients	2,632,608	0	2,632,608
57.00	Pharmacist		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00	Dentistry	658,177	(82,680)	575,497
59.01	Podiatry	143,679	0	143,679
59.02			0	0
59.03			0	0
60.00	Clinic	1,004,419	(73,734)	930,685
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	\$ 149,843,918	\$ (4,949,143)	\$ 144,894,775
	NONREIMBURSABLE COST CENTERS			
96.00	NONREIMBURSABLE COST CENTER		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 0	\$ 0	\$ 0
101	TOTAL	\$ 149,843,918	\$ (4,949,143)	\$ 144,894,775

(To Schedule 8)

Provider Name:
SONOMA DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ							
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	(47,732)	(47,732)										
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	(84,042)	(84,042)										
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	(4,425)	(4,425)										
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Pharmacist	0											
58.00 ASC (Non-Distinct Part)	0											
59.00 Dentistry	(82,680)	(82,680)										
59.01 Podiatry	0											
59.02	0											
59.03	0											
60.00 Clinic	(73,734)	(73,734)										
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 CENTER	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00	0											
100.01	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	<u>(\$4,949,143)</u>	<u>(2,329,727)</u>	<u>(2,572,507)</u>	<u>(46,909)</u>	<u>0</u>							

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
SONOMA DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1851344220		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENTS</u>												
1							The filed cost report had a flow through error on schedule 4B for All Inclusive Total Ancillary Costs. The flow through error has been corrected on the Audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
2							The filed cost report has a flow through error on work sheet B-1 for the accumulated cost statistic for non-reimbursable cost centers. The flow through error has been corrected on the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328					

Provider Name							Fiscal Period		Provider NPI		Adjustments
SONOMA DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1851344220		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	\$33,046,901	(\$493,543)	\$32,553,358 *	
	10A	A			7.00	7	Maintenance and Repairs	2,677,605	(193,957)	2,483,648	
	10A	A			8.00	7	Operation of Plant	4,291,279	(306,713)	3,984,566	
	10A	A			9.00	7	Laundry and Linen Service	1,936,946	(426,442)	1,510,504	
	10A	A			10.00	7	Housekeeping	2,655,105	(66,248)	2,588,857	
	10A	A			11.00	7	Dietary	7,480,336	(357,007)	7,123,329	
	10A	A			15.00	7	Central Services & Supply	799,820	(102,173)	697,647	
	10A	A			16.00	7	Pharmacy	1,058,074	(6,912)	1,051,162	
	10A	A			17.00	7	Medical Records and Library	1,029,664	(78,932)	950,732	
	10A	A			35.00	7	Nursing Facility	30,697,361	(5,187)	30,692,174	
	10A	A			41.00	7	Radiology - Diagnostic	185,676	(47,732)	137,944	
	10A	A			44.00	7	Laboratory	450,691	(84,042)	366,649	
	10A	A			50.00	7	Physical Therapy	231,112	(4,425)	226,687	
	10A	A			59.00	7	Dentistry	658,177	(82,680)	575,497	
	10A	A			60.00	7	Clinic	1,004,419	(73,734)	930,685	
							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	* \$32,553,358	(\$2,572,507)	\$29,980,851 *	
							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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SONOMA DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1851344220		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED COSTS</u>												
5	10A	A			6.00	7	Administrative and General To adjust reported home office costs to agree with the California State Department of Developmental Services Home Office Audit Report for fiscal period ended June 30, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$29,980,851	(\$46,909)	\$29,933,942	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SONOMA DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1851344220		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
SONOMA DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1851344220		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												
7	5	Not Reported			41.00	Total Inpatient Days - Radiology - Diagnostic	0	234,009	234,009			
	5	Not Reported			44.00	Total Inpatient Days - Laboratory	0	234,009	234,009			
	5	Not Reported			49.00	Total Inpatient Days -Respiratory Therapy	0	234,009	234,009			
	5	Not Reported			50.00	Total Inpatient Days - Physical Therapy	0	234,009	234,009			
	5	Not Reported			53.00	Total Inpatient Days - Electrocardiology	0	234,009	234,009			
	5	Not Reported			56.00	Total Inpatient Days - Drugs Charged to Patients	0	234,009	234,009			
	5	Not Reported			59.00	Total Inpatient Days - Other Ancillary Services Dentistry	0	234,009	234,009			
	5	Not Reported			59.01	Total Inpatient Days - Other Ancillary Services Podiatry	0	234,009	234,009			
						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	427,600	427,600			
						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
SONOMA DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1851344220		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	337	810	1,147		
	4A	4A			4.00	1	Medi-Cal Days - Skilled Nursing Facility	99,654	361	100,015		
	4A	4A			9.00	1	Medi-Cal Days - Nursing Facility	131,158	1,450	132,608		
10	6	Not Reported			41.00		Medi-Cal Inpatient Days - Radiology - Diagnostics	0	232,883	232,883		
	6	Not Reported			44.00		Medi-Cal Inpatient Days - Laboratory	0	232,883	232,883		
	6	Not Reported			49.00		Medi-Cal Inpatient Days - Respiratory Therapy	0	232,883	232,883		
	6	Not Reported			50.00		Medi-Cal Inpatient Days - Physical Therapy	0	232,883	232,883		
	6	Not Reported			53.00		Medi-Cal Inpatient Days - Electrocardiology	0	232,883	232,883		
	6	Not Reported			56.00		Medi-Cal Inpatient Days - Drugs Charged to Patients	0	232,883	232,883		
	6	Not Reported			59.00		Medi-Cal Inpatient Days - Other Ancillary Services Dentistry	0	232,883	232,883		
	6	Not Reported			59.01		Medi-Cal Inpatient Days - Other Ancillary Services Podiatry	0	232,883	232,883		
11	6	Not Reported			57.00		Medi-Cal Dispensings - Pharmacist	0	120,486	120,486		
12	3	Supplemental			4.00	1	Medi-Cal Share of Cost	\$3,049,805	\$26,276	\$3,076,081		
	1	Supplemental			7.00	1	Medicare Payments	1,186,522	235,821	1,422,343		
	1	Supplemental			8.00	1	Medi-Cal Interim Payment	126,918,618	1,251,822	128,170,440 *		
<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 21, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</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	230,812	(230,812)	0		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SONOMA DEVELOPMENTAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1851344220		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.						
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA												
14	4B	4B			4.00	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	419,048	(419,048)	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	* \$128,170,440	\$16,272,765	\$144,443,205		
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	\$2,236,229	(\$2,236,229)	\$0		

*Balance carried forward from prior/to subsequent adjustments