

**REPORT  
ON THE  
HOME OFFICE AUDIT**

**CALIFORNIA DEPARTMENT OF  
DEVELOPMENTAL SERVICES  
SACRAMENTO, CALIFORNIA**

**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  
Auditor: 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  
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CALIFORNIA DEPARTMENT OF DEVELOPMENTAL SERVICES  
FISCAL PERIOD ENDING JUNE 30, 2010

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended June 30, 2010. 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 data presented in the Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Caroline Castaneda  
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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

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## SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3	
		FROM	TO				
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	CANYON SPRINGS	1730130097	07/01/09	06/30/10	\$1,568	\$1,118,946	\$1,120,514
2.	FAIRVIEW	1225089592	07/01/09	06/30/10	14,029	10,009,619	10,023,648
3.	LANTERMAN	1750566576	07/01/09	06/30/10	12,468	8,896,328	8,908,796
4.	PORTVILLE	1588615835	07/01/09	06/30/10	15,826	11,291,787	11,307,613
5.	SONOMA	1851344220	07/01/09	06/30/10	15,629	11,151,419	11,167,048
6.	SIERRA VISTA	1841241130	07/01/09	06/30/10	765	545,547	546,312
7.					0	0	0
8.					0	0	0
9.					0	0	0
10.					0	0	0
11.					0	0	0
12.					0	0	0
13.					0	0	0
14.					0	0	0
15.					0	0	0
16.					0	0	0
17.					0	0	0
18.					0	0	0
19.					0	0	0
20.					0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$60,285</b>	<b>\$43,013,646</b>	<b>\$43,073,931</b>
<b><u>OTHER COMPONENTS</u></b>							
21.	DEV CENTER SERVICES	N/A	07/01/09	06/30/10	\$0	\$0	\$0
22.	COMMUNITY SERVICES	N/A	07/01/09	06/30/10	41,399	9,470,432	9,511,831
23.	FEDERAL TRUST	N/A	07/01/09	06/30/10	9,275	2,257,409	2,266,684
24.	PROG DEV FUND	N/A	07/01/09	06/30/10	1,279	292,495	293,774
25.	MEDICAID WAIVER	N/A	07/01/09	06/30/10	29,980	6,856,346	6,886,326
26.	TARGETED CASE MGMT	N/A	07/01/09	06/30/10	2,219	507,313	509,532
27.	OBRA (NURSING HOME REFORM)	N/A	07/01/09	06/30/10	672	153,694	154,366
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	07/01/09	06/30/10	1,410	322,469	323,879
29.	OTHER PROGRAMS	N/A	07/01/09	06/30/10	1,591	363,753	365,344
30.	MONEY FOLLOWS	N/A	07/01/09	06/30/10	0	0	0
31.					0	0	0
32.					0	0	0
33.					0	0	0
34.					0	0	0
35.					0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$87,825</b>	<b>\$20,223,911</b>	<b>\$20,311,736</b>
<b>GRAND TOTAL</b>					<b>\$148,110</b>	<b>\$63,237,557</b>	<b>\$63,385,667</b>

## COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9)	AUDITED H.O. COSTS (SCH. 3 & 3-1)	VARIANCE (COLUMN 2-1)	
		FROM	TO	1	2	3	
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	CANYON SPRINGS	1730130097	07/01/09	06/30/10	\$1,125,221	\$1,120,514	(\$4,707)
2.	FAIRVIEW	1225089592	07/01/09	06/30/10	10,065,754	10,023,648	(42,106)
3.	LANTERMAN	1750566576	07/01/09	06/30/10	8,946,219	8,908,796	(37,423)
4.	PORTVILLE	1588615835	07/01/09	06/30/10	11,355,112	11,307,613	(47,499)
5.	SONOMA	1851344220	07/01/09	06/30/10	11,213,957	11,167,048	(46,909)
6.	SIERRA VISTA	1841241130	07/01/09	06/30/10	548,607	546,312	(2,295)
7.					0	0	0
8.					0	0	0
9.					0	0	0
10.					0	0	0
11.					0	0	0
12.					0	0	0
13.					0	0	0
14.					0	0	0
15.					0	0	0
16.					0	0	0
17.					0	0	0
18.					0	0	0
19.					0	0	0
20.					0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$43,254,870</b>	<b>\$43,073,931</b>	<b>(\$180,939)</b>
<b><u>OTHER COMPONENTS</u></b>							
21.	DEV CENTER SERVICES	N/A	07/01/09	06/30/10	\$0	\$0	\$0
22.	COMMUNITY SERVICES	N/A	07/01/09	06/30/10	9,615,715	9,511,831	(103,884)
23.	FEDERAL TRUST	N/A	07/01/09	06/30/10	2,274,523	2,266,684	(7,839)
24.	PROG DEV FUND	N/A	07/01/09	06/30/10	294,324	293,774	(550)
25.	MEDICAID WAIVER	N/A	07/01/09	06/30/10	6,927,323	6,886,326	(40,997)
26.	TARGETED CASE MGMT	N/A	07/01/09	06/30/10	510,851	509,532	(1,319)
27.	OBRA (NURSING HOME REFORM)	N/A	07/01/09	06/30/10	154,926	154,366	(560)
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	07/01/09	06/30/10	324,902	323,879	(1,023)
29.	OTHER PROGRAMS	N/A	07/01/09	06/30/10	366,334	365,344	(990)
30.	MONEY FOLLOWS	N/A	07/01/09	06/30/10	0	0	0
31.					0	0	0
32.					0	0	0
33.					0	0	0
34.					0	0	0
35.					0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$20,468,898</b>	<b>\$20,311,736</b>	<b>(\$157,162)</b>
<b>GRAND TOTAL</b>					<b>\$63,723,768</b>	<b>\$63,385,667</b>	<b>(\$338,101)</b>

## SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	CANYON SPRINGS	1730130097	07/01/09	06/30/10	\$1,568	\$0	\$0	\$1,568
2.	FAIRVIEW		07/01/09	06/30/10	14,029	0	0	14,029
3.	LANTERMAN	1750566576	07/01/09	06/30/10	12,468	0	0	12,468
4.	PORTVILLE	1588615835	07/01/09	06/30/10	15,826	0	0	15,826
5.	SONOMA	1851344220	07/01/09	06/30/10	15,629	0	0	15,629
6.	SIERRA VISTA	1841241130	07/01/09	06/30/10	765	0	0	765
7.					0	0	0	0
8.					0	0	0	0
9.					0	0	0	0
10.					0	0	0	0
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
19.					0	0	0	0
20.					0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$60,285</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,285</b>
<b><u>OTHER COMPONENTS</u></b>								
21.	DEV CENTER SERVICES	N/A	07/01/09	06/30/10	\$0	\$0	\$0	\$0
22.	COMMUNITY SERVICES	N/A	07/01/09	06/30/10	41,399	0	0	41,399
23.	FEDERAL TRUST	N/A	07/01/09	06/30/10	9,275	0	0	9,275
24.	PROG DEV FUND	N/A	07/01/09	06/30/10	1,279	0	0	1,279
25.	MEDICAID WAIVER	N/A	07/01/09	06/30/10	29,980	0	0	29,980
26.	TARGETED CASE MGMT	N/A	07/01/09	06/30/10	2,219	0	0	2,219
27.	OBRA (NURSING HOME REFORM)	N/A	07/01/09	06/30/10	672	0	0	672
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	07/01/09	06/30/10	1,410	0	0	1,410
29.	OTHER PROGRAMS	N/A	07/01/09	06/30/10	1,591	0	0	1,591
30.	MONEY FOLLOWS	N/A	07/01/09	06/30/10	0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
34.					0	0	0	0
35.					0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$87,825</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,825</b>
<b>GRAND TOTAL</b>					<b>\$148,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,110</b>

(To Schedule 1 &amp; 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	CANYON SPRINGS	1730130097	07/01/09	06/30/10	\$1,118,946	\$0	\$0	\$1,118,946
2.	FAIRVIEW	1225089592	07/01/09	06/30/10	10,009,619	0	0	10,009,619
3.	LANTERMAN	1750566576	07/01/09	06/30/10	8,896,328	0	0	8,896,328
4.	PORTVILLE	1588615835	07/01/09	06/30/10	11,291,787	0	0	11,291,787
5.	SONOMA	1851344220	07/01/09	06/30/10	11,151,419	0	0	11,151,419
6.	SIERRA VISTA	1841241130	07/01/09	06/30/10	545,547	0	0	545,547
7.					0	0	0	0
8.					0	0	0	0
9.					0	0	0	0
10.					0	0	0	0
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
19.					0	0	0	0
20.					0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					<b>\$43,013,646</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,013,646</b>
<b><u>OTHER COMPONENTS</u></b>								
21.	DEV CENTER SERVICES	N/A	07/01/09	06/30/10	\$0	\$0	\$0	\$0
22.	COMMUNITY SERVICES	N/A	07/01/09	06/30/10	9,470,432	0	0	9,470,432
23.	FEDERAL TRUST	N/A	07/01/09	06/30/10	2,257,409	0	0	2,257,409
24.	PROG DEV FUND	N/A	07/01/09	06/30/10	292,495	0	0	292,495
25.	MEDICAID WAIVER	N/A	07/01/09	06/30/10	6,856,346	0	0	6,856,346
26.	TARGETED CASE MGMT	N/A	07/01/09	06/30/10	507,313	0	0	507,313
27.	OBRA (NURSING HOME REFORM)	N/A	07/01/09	06/30/10	153,694	0	0	153,694
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	07/01/09	06/30/10	322,469	0	0	322,469
29.	OTHER PROGRAMS	N/A	07/01/09	06/30/10	363,753	0	0	363,753
30.	MONEY FOLLOWS	N/A	07/01/09	06/30/10	0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
34.					0	0	0	0
35.					0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					<b>\$20,223,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,223,911</b>
<b>GRAND TOTAL</b>					<b>\$63,237,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,237,557</b>

(To Schedule 1 & 2)

## POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICESFISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
<b><u>HEALTH CARE FACILITIES</u></b>					
1.	CANYON SPRINGS	1730130097	\$13,827,947	\$0	\$0
2.	FAIRVIEW	1225089592	123,699,055	0	0
3.	LANTERMAN	1750566576	109,940,992	0	0
4.	PORTVILLE	1588615835	139,544,133	0	0
5.	SONOMA	1851344220	137,809,457	0	0
6.	SIERRA VISTA	1841241130	6,741,861	0	0
7.		0	0	0	0
8.		0	0	0	0
9.		0	0	0	0
10.		0	0	0	0
11.		0	0	0	0
12.		0	0	0	0
13.		0	0	0	0
14.		0	0	0	0
15.		0	0	0	0
16.		0	0	0	0
17.		0	0	0	0
18.		0	0	0	0
19.		0	0	0	0
20.		0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			<b>\$531,563,445</b>	<b>\$0</b>	<b>\$0</b>
<b><u>OTHER COMPONENTS</u></b>					
21.	DEV CENTER SERVICES	N/A	\$13,302,261	\$0	\$0
22.	COMMUNITY SERVICES	N/A	9,114,659	0	0
23.	FEDERAL TRUST	N/A	2,156,002	0	0
24.	PROG DEV FUND	N/A	278,987	0	0
25.	MEDICAID WAIVER	N/A	6,566,354	0	0
26.	TARGETED CASE MGMT	N/A	484,232	0	0
27.	OBRA (NURSING HOME REFORM)	N/A	146,853	0	0
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	307,973	0	0
29.	OTHER PROGRAMS	N/A	347,245	0	0
30.	MONEY FOLLOWS	N/A	0	0	0
31.		0	0	0	0
32.		0	0	0	0
33.		0	0	0	0
34.		0	0	0	0
35.		0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			<b>\$32,704,566</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>			<b>\$564,268,011</b>	<b>\$0</b>	<b>\$0</b>
(To Schedule 3) (To Schedule 3-1)					
MULTIPLIER			0.000000	0.000000	

FUNCTIONAL ALLOCATION OF EXPENSES TO  
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	Old Cap. Related- Buildings & 1.00	1.01	Old Cap. Related- Movable 2.00	2.01	New Cap. Related- Buildings & 4.00	4.01
<b>HEALTH CARE FACILITIES</b>							
1.	CANYON SPRINGS	1730130097	\$0	\$0	\$0	\$0	\$0
2.	FAIRVIEW	1225089592	0	0	0	0	0
3.	LANTERMAN	1750566576	0	0	0	0	0
4.	PORTVILLE	1588615835	0	0	0	0	0
5.	SONOMA	1851344220	0	0	0	0	0
6.	SIERRA VISTA	1841241130	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>							
21.	DEV CENTER SERVICES	N/A	\$0	\$0	\$0	\$0	\$0
22.	COMMUNITY SERVICES	N/A	0	0	0	0	0
23.	FEDERAL TRUST	N/A	0	0	0	0	0
24.	PROG DEV FUND	N/A	0	0	0	0	0
25.	MEDICAID WAIVER	N/A	0	0	0	0	0
26.	TARGETED CASE MGMT	N/A	0	0	0	0	0
27.	OBRA (NURSING HOME REFORM)	N/A	0	0	0	0	0
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	0	0	0	0	0
29.	OTHER PROGRAMS	N/A	0	0	0	0	0
30.	MONEY FOLLOWS	N/A	0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO  
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	New Cap. Related- Movable 5.00	5.01	Insurance Premiums 7.00	Taxes and Licenses - Not INCM 8.00	Other 9.00	AUDITED TOTAL CAPITAL
<b>HEALTH CARE FACILITIES</b>							
1.	CANYON SPRINGS	1730130097	\$0	\$0	\$0	\$0	\$0
2.	FAIRVIEW	1225089592	0	0	0	0	0
3.	LANTERMAN	1750566576	0	0	0	0	0
4.	PORTVILLE	1588615835	0	0	0	0	0
5.	SONOMA	1851344220	0	0	0	0	0
6.	SIERRA VISTA	1841241130	0	0	0	0	0
7.			0	0	0	0	0
8.			0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>							
21.	DEV CENTER SERVICES	N/A	\$0	\$0	\$0	\$0	\$0
22.	COMMUNITY SERVICES	N/A	0	0	0	0	0
23.	FEDERAL TRUST	N/A	0	0	0	0	0
24.	PROG DEV FUND	N/A	0	0	0	0	0
25.	MEDICAID WAIVER	N/A	0	0	0	0	0
26.	TARGETED CASE MGMT	N/A	0	0	0	0	0
27.	OBRA (NURSING HOME REFORM)	N/A	0	0	0	0	0
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	0	0	0	0	0
29.	OTHER PROGRAMS	N/A	0	0	0	0	0
30.	MONEY FOLLOWS	N/A	0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0



FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS - NONCAPITAL RELATEDHOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICESFISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	Consultant & Professional Services 18	Consolidated Data Center 19	Communication s 20	SWCAP/PRORA TA 21	Transportation 22	Cleaning Office & Admin Supplies 23	Minor Equipment Expensed 24
<b>HEALTH CARE FACILITIES</b>								
1.	CANYON SPRINGS	1730130097	\$0	\$0	\$0	\$0	\$0	\$0
2.	FAIRVIEW	1225089592	0	0	0	0	0	0
3.	LANTERMAN	1750566576	0	0	0	0	0	0
4.	PORTVILLE	1588615835	0	0	0	0	0	0
5.	SONOMA	1851344220	0	0	0	0	0	0
6.	SIERRA VISTA	1841241130	0	0	0	0	0	0
7.			0	0	0	0	0	0
8.			0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER COMPONENTS</b>								
21.	DEV CENTER SERVICES	N/A	\$0	\$0	\$0	\$0	\$0	\$0
22.	COMMUNITY SERVICES	N/A	0	0	0	0	0	0
23.	FEDERAL TRUST	N/A	0	0	0	0	0	0
24.	PROG DEV FUND	N/A	0	0	0	0	0	0
25.	MEDICAID WAIVER	N/A	0	0	0	0	0	0
26.	TARGETED CASE MGMT	N/A	0	0	0	0	0	0
27.	OBRA (NURSING HOME REFORM)	N/A	0	0	0	0	0	0
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	0	0	0	0	0	0
29.	OTHER PROGRAMS	N/A	0	0	0	0	0	0
30.	MONEY FOLLOWS	N/A	0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$0	\$0	\$0	\$0	\$0









FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	New Cap. Related- (Statistics) 5.00 (Adj. )	(Statistics) 5.01 (Adj. )	Insurance Premiums (Statistics) 7.00 (Adj. )	Taxes and Licenses - Not (Statistics) 8.00 (Adj. )	Other (Statistics) 9.00 (Adj. )
<b>HEALTH CARE FACILITIES</b>						
1.	CANYON SPRINGS 1730130097	0	0	0	0	0
2.	FAIRVIEW 1225089592	0	0	0	0	0
3.	LANTERMAN 1750566576	0	0	0	0	0
4.	PORTVILLE 1588615835	0	0	0	0	0
5.	SONOMA 1851344220	0	0	0	0	0
6.	SIERRA VISTA 1841241130	0	0	0	0	0
7.		0	0	0	0	0
8.		0	0	0	0	0
9.		0	0	0	0	0
10.		0	0	0	0	0
11.		0	0	0	0	0
12.		0	0	0	0	0
13.		0	0	0	0	0
14.		0	0	0	0	0
15.		0	0	0	0	0
16.		0	0	0	0	0
17.		0	0	0	0	0
18.		0	0	0	0	0
19.		0	0	0	0	0
20.		0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>		0	0	0	0	0
<b>OTHER COMPONENTS</b>						
21.	DEV CENTER SERVICES N/A	0	0	0	0	0
22.	COMMUNITY SERVICES N/A	0	0	0	0	0
23.	FEDERAL TRUST N/A	0	0	0	0	0
24.	PROG DEV FUND N/A	0	0	0	0	0
25.	MEDICAID WAIVER N/A	0	0	0	0	0
26.	TARGETED CASE MGMT N/A	0	0	0	0	0
27.	OBRA (NURSING HOME REFORM) N/A	0	0	0	0	0
28.	MEDI-CAL ELIGIBILITY PROGRAM N/A	0	0	0	0	0
29.	OTHER PROGRAMS N/A	0	0	0	0	0
30.	MONEY FOLLOWS N/A	0	0	0	0	0
31.		0	0	0	0	0
32.		0	0	0	0	0
33.		0	0	0	0	0
34.		0	0	0	0	0
35.		0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>		0	0	0	0	0
<b>GRAND TOTAL</b>		0	0	0	0	0
TOTAL STATISTICS		0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000	0.000000	0.000000





FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	Cleaning Office & Admin (Statistics) 23.00 (Adj. )	Minor Equipment (Statistics) 24.00 (Adj. )	Repairs & Maintenance (Statistics) 25.00 (Adj. )	Dues & Subscriptions (Statistics) 26.00 (Adj. )	Contributions (Statistics) 27.00 (Adj. )	Insurance Premium-Non (Statistics) 28.00 (Adj. )
<b>HEALTH CARE FACILITIES</b>							
1.	CANYON SPRINGS	1730130097	0	0	0	0	0
2.	FAIRVIEW	1225089592	0	0	0	0	0
3.	LANTERMAN	1750566576	0	0	0	0	0
4.	PORTVILLE	1588615835	0	0	0	0	0
5.	SONOMA	1851344220	0	0	0	0	0
6.	SIERRA VISTA	1841241130	0	0	0	0	0
7.			0	0	0	0	0
8.			0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			0	0	0	0	0
<b>OTHER COMPONENTS</b>							
21.	DEV CENTER SERVICES	N/A	0	0	0	0	0
22.	COMMUNITY SERVICES	N/A	0	0	0	0	0
23.	FEDERAL TRUST	N/A	0	0	0	0	0
24.	PROG DEV FUND	N/A	0	0	0	0	0
25.	MEDICAID WAIVER	N/A	0	0	0	0	0
26.	TARGETED CASE MGMT	N/A	0	0	0	0	0
27.	OBRA (NURSING HOME REFORM)	N/A	0	0	0	0	0
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	0	0	0	0	0
29.	OTHER PROGRAMS	N/A	0	0	0	0	0
30.	MONEY FOLLOWS	N/A	0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			0	0	0	0	0
<b>GRAND TOTAL</b>			0	0	0	0	0
TOTAL STATISTICS			0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000





FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

<u>HEALTH CARE FACILITIES</u>		MEDI-CAL NUMBER	(Statistics) 35.06 (Adj. )	(Statistics) 35.07 (Adj. )	(Statistics) 35.08 (Adj. )
1.	CANYON SPRINGS	1730130097	0	0	0
2.	FAIRVIEW	1225089592	0	0	0
3.	LANTERMAN	1750566576	0	0	0
4.	PORTVILLE	1588615835	0	0	0
5.	SONOMA	1851344220	0	0	0
6.	SIERRA VISTA	1841241130	0	0	0
7.			0	0	0
8.			0	0	0
9.			0	0	0
10.			0	0	0
11.			0	0	0
12.			0	0	0
13.			0	0	0
14.			0	0	0
15.			0	0	0
16.			0	0	0
17.			0	0	0
18.			0	0	0
19.			0	0	0
20.			0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			<b>0</b>	<b>0</b>	<b>0</b>
<u>OTHER COMPONENTS</u>					
21.	DEV CENTER SERVICES	N/A	0	0	0
22.	COMMUNITY SERVICES	N/A	0	0	0
23.	FEDERAL TRUST	N/A	0	0	0
24.	PROG DEV FUND	N/A	0	0	0
25.	MEDICAID WAIVER	N/A	0	0	0
26.	TARGETED CASE MGMT	N/A	0	0	0
27.	OBRA (NURSING HOME REFORM)	N/A	0	0	0
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	0	0	0
29.	OTHER PROGRAMS	N/A	0	0	0
30.	MONEY FOLLOWS	N/A	0	0	0
31.			0	0	0
32.			0	0	0
33.			0	0	0
34.			0	0	0
35.			0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>
TOTAL STATISTICS			0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	REPORTED TOTAL (SCH. E)	MOVABLE EQUIPMENT						AUDITED TOTAL	
				(Adj. )						
<b><u>HEALTH CARE FACILITIES</u></b>										
1.	CANYON SPRINGS	1730130097	\$1,568	\$0	\$0	\$0	\$0	\$0	\$0	\$1,568
2.	FAIRVIEW	1225089592	14,029	0	0	0	0	0	0	14,029
3.	LANTERMAN	1750566576	12,468	0	0	0	0	0	0	12,468
4.	PORTVILLE	1588615835	15,826	0	0	0	0	0	0	15,826
5.	SONOMA	1851344220	15,629	0	0	0	0	0	0	15,629
6.	SIERRA VISTA	1841241130	765	0	0	0	0	0	0	765
7.			0	0	0	0	0	0	0	0
8.			0	0	0	0	0	0	0	0
9.			0	0	0	0	0	0	0	0
10.			0	0	0	0	0	0	0	0
11.			0	0	0	0	0	0	0	0
12.			0	0	0	0	0	0	0	0
13.			0	0	0	0	0	0	0	0
14.			0	0	0	0	0	0	0	0
15.			0	0	0	0	0	0	0	0
16.			0	0	0	0	0	0	0	0
17.			0	0	0	0	0	0	0	0
18.			0	0	0	0	0	0	0	0
19.			0	0	0	0	0	0	0	0
20.			0	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>			<b>\$60,285</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,285</b>
<b><u>OTHER COMPONENTS</u></b>										
21.	DEV CENTER SERVICES	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.	COMMUNITY SERVICES	N/A	41,399	0	0	0	0	0	0	41,399
23.	FEDERAL TRUST	N/A	9,275	0	0	0	0	0	0	9,275
24.	PROG DEV FUND	N/A	1,279	0	0	0	0	0	0	1,279
25.	MEDICAID WAIVER	N/A	29,980	0	0	0	0	0	0	29,980
26.	TARGETED CASE MGMT	N/A	2,219	0	0	0	0	0	0	2,219
27.	OBRA (NURSING HOME REFORM)	N/A	672	0	0	0	0	0	0	672
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	1,410	0	0	0	0	0	0	1,410
29.	OTHER PROGRAMS	N/A	1,591	0	0	0	0	0	0	1,591
30.	MONEY FOLLOWS	N/A	0	0	0	0	0	0	0	0
31.			0	0	0	0	0	0	0	0
32.			0	0	0	0	0	0	0	0
33.			0	0	0	0	0	0	0	0
34.			0	0	0	0	0	0	0	0
35.			0	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>			<b>\$87,825</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,825</b>
<b>GRAND TOTAL</b>			<b>\$148,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,110</b>

(To Schedule 3)



## DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICESFISCAL PERIOD ENDED:  
JUNE 30, 2010

<u>HEALTH CARE FACILITIES</u>	MEDI-CAL NUMBER							AUDITED TOTAL
		(Adj. )						
1. CANYON SPRINGS	1730130097	\$0	\$0	\$0	\$0	\$0	\$0	\$1,118,946
2. FAIRVIEW	1225089592	0	0	0	0	0	0	10,009,619
3. LANTERMAN	1750566576	0	0	0	0	0	0	8,896,328
4. PORTVILLE	1588615835	0	0	0	0	0	0	11,291,787
5. SONOMA	1851344220	0	0	0	0	0	0	11,151,419
6. SIERRA VISTA	1841241130	0	0	0	0	0	0	545,547
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,013,646</b>
<b><u>OTHER COMPONENTS</u></b>								
21. DEV CENTER SERVICES	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22. COMMUNITY SERVICES	N/A	0	0	0	0	0	0	9,470,432
23. FEDERAL TRUST	N/A	0	0	0	0	0	0	2,257,409
24. PROG DEV FUND	N/A	0	0	0	0	0	0	292,495
25. MEDICAID WAIVER	N/A	0	0	0	0	0	0	6,856,346
26. TARGETED CASE MGMT	N/A	0	0	0	0	0	0	507,313
27. OBRA (NURSING HOME REFORM)	N/A	0	0	0	0	0	0	153,694
28. MEDI-CAL ELIGIBILITY PROGRAM	N/A	0	0	0	0	0	0	322,469
29. OTHER PROGRAMS	N/A	0	0	0	0	0	0	363,753
30. MONEY FOLLOWS	N/A	0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,223,911</b>
<b>GRAND TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,237,557</b>

(To Schedule 3-1)

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES

FISCAL PERIOD ENDED:  
JUNE 30, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Personal Services	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	General Expense	0		0	0
14.00	Printing/Communications	0		0	0
15.00	Travel	0		0	0
16.00	Training/Employee Programs	0		0	0
17.00	Facility Operations	0		0	0
18.00	Consultant & Professional Services	0		0	0
19.00	Consolidated Data Center	0		0	0
20.00	Communications	0		0	0
21.00	SWCAP/PRORATA	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Temporary Labor	0		0	0
32.00	Advertising	0		0	0
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Departmental Services	0		0	0
35.01	Other Programs	0		0	0
35.02	Liquidation of Encumbrances	0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 4)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES</b>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERAFISCAL PERIOD ENDED:  
JUNE 30, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED DIRECT COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0	2	148,109	148,109
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	\$0		\$148,109	\$148,109
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	\$0		\$0	\$0
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Personal Services	\$26,797,026		\$0	\$26,797,026
12.00	Salaries & Wages of Others	0		0	0
13.00	General Expense	803,453	2	(109,568)	693,885
14.00	Printing/Communications	567,414		0	567,414
15.00	Travel	724,538		0	724,538
16.00	Training/Employee Programs	55,179		0	55,179
17.00	Facility Operations	1,867,397		0	1,867,397
18.00	Consultant & Professional Services	1,084,898		0	1,084,898
19.00	Consolidated Data Center	771,147		0	771,147
20.00	Communications	0		0	0
21.00	SWCAP/PRORATA	31,019,202		0	31,019,202
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Temporary Labor	0		0	0
32.00	Advertising	0		0	0
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Departmental Services	0	2	4,918	4,918
35.01	Other Programs	0	2	(9,945)	(9,945)
35.02	Liquidation of Encumbrances	0	3	(338,102)	(338,102)
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	\$63,690,254		(\$452,697)	\$63,237,557
37.00	TOTAL ALLOWABLE EXPENSES	\$63,690,254		(\$304,588)	\$63,385,666
(To Sch. 7, 7-1)					
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
<b>TOTAL EXPENSES</b>		<b>\$63,690,254</b>		<b>(\$304,588)</b>	<b>\$63,385,666</b>

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERAFISCAL PERIOD ENDED:  
JUNE 30, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Personal Services			\$0	\$0
12.00	Salaries & Wages of Others			0	0
13.00	General Expense			0	0
14.00	Printing/Communications			0	0
15.00	Travel			0	0
16.00	Training/Employee Programs			0	0
17.00	Facility Operations			0	0
18.00	Consultant & Professional Services			0	0
19.00	Consolidated Data Center			0	0
20.00	Communications			0	0
21.00	SWCAP/PRORATA			0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Temporary Labor	0		0	0
32.00	Advertising	0		0	0
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Departmental Services	0		0	0
35.01	Other Programs	0		0	0
35.02	Liquidation of Encumbrances	0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 6, 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES</b>		<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$0</u></u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:  
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICE

FISCAL PERIOD ENDED:  
JUNE 30, 2010

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS	
		FROM	TO	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)		
<b>HEALTH CARE FACILITIES</b>											
1.	CANYON SPRINGS	1730130097	07/01/09	06/30/10	\$1,568	\$344,474			\$779,179	\$1,125,221	
2.	FAIRVIEW	1225089592	07/01/09	06/30/10	14,029	3,081,513			6,970,212	10,065,754	
3.	LANTERMAN	1750566576	07/01/09	06/30/10	12,468	2,738,781			6,194,970	8,946,219	
4.	PORTVILLE	1588615835	07/01/09	06/30/10	15,826	3,476,236			7,863,050	11,355,112	
5.	SONOMA	1851344220	07/01/09	06/30/10	15,629	3,433,023			7,765,305	11,213,957	
6.	SIERRA VISTA	1841241130	07/01/09	06/30/10	765	167,949			379,893	548,607	
7.										0	
8.										0	
9.										0	
10.										0	
11.										0	
12.										0	
13.										0	
14.										0	
15.										0	
16.										0	
17.										0	
18.										0	
19.										0	
20.										0	
<b>SUBTOTAL (LINES 1 THROUGH 20)</b>					\$60,285	\$13,241,976	\$0	\$0	\$0	\$29,952,609	\$43,254,870
<b>OTHER COMPONENTS</b>											
21.	DEV CENTER SERVICES	N/A	07/01/09	06/30/10	\$0	\$0				\$0	
22.	COMMUNITY SERVICES	N/A	07/01/09	06/30/10	41,399	9,073,261			501,055	9,615,715	
23.	FEDERAL TRUST	N/A	07/01/09	06/30/10	9,275	2,146,727			118,521	2,274,523	
24.	PROG DEV FUND	N/A	07/01/09	06/30/10	1,279	277,708			15,337	294,324	
25.	MEDICAID WAIVER	N/A	07/01/09	06/30/10	29,980	6,536,374			360,969	6,927,323	
26.	TARGETED CASE MGMT	N/A	07/01/09	06/30/10	2,219	482,013			26,619	510,851	
27.	OBRA (NURSING HOME REFORM)	N/A	07/01/09	06/30/10	672	146,181			8,073	154,926	
28.	MEDI-CAL ELIGIBILITY PROGRAM	N/A	07/01/09	06/30/10	1,410	306,562			16,930	324,902	
29.	OTHER PROGRAMS	N/A	07/01/09	06/30/10	1,591	345,654			19,089	366,334	
30.	MONEY FOLLOWS	N/A	07/01/09	06/30/10						0	
31.										0	
32.										0	
33.										0	
34.										0	
35.										0	
<b>SUBTOTAL (LINES 21 THROUGH 35)</b>					\$87,825	\$19,314,480	\$0	\$0	\$0	\$1,066,593	\$20,468,898
<b>GRAND TOTAL</b>					\$148,110	\$32,556,456	\$0	\$0	\$0	\$31,019,202	\$63,723,768

(To Sch. 2, Col. 1)

Provider Name							Fiscal Period			Provider Number		Adjustments
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES							JULY 1, 2009 THROUGH JUNE 30, 2010			N/A		3
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENT</u>												
1							The provider reported pooled and functional costs for allocation based a statistical surrogate. However, flow through errors disclosed that cos are not allocated based on reported statistics and instead are direc allocated to the using cost centers					

Provider Name							Fiscal Period			Provider Number		Adjustments
CALIFORNIA STATE DEPT OF DEVELOPMENTAL SERVICES							JULY 1, 2009 THROUGH JUNE 30, 2010			N/A		3
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED COSTS</b>												
2	8	B			2.00	Old Cap Rel Costs-Movable Equipmer	\$0	\$148,109	\$148,109			
	8	B			13.00	General Expense	803,453	(109,568)	693,885			
	8	B			35.00	Departmental Services	0	4,918	4,918			
	8	B			35.01	Other Programs	0	(9,945)	(9,945)			
To adjust reported costs on Schedule B to agree with the reports direct allocations 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
3	7-1	F-1	1		1.00	Canyon Springs	\$1,123,653	(\$4,707)	\$1,118,946			
	7-1	F-1	1		2.00	Fairview	10,051,725	(42,106)	10,009,619			
	7-1	F-1	1		3.00	Lanternmar	8,933,751	(37,423)	8,896,328			
	7-1	F-1	1		4.00	Porterville	11,339,286	(47,499)	11,291,787			
	7-1	F-1	1		5.00	Sonoma	11,198,328	(46,909)	11,151,419			
	7-1	F-1	1		6.00	Sierra Vista	547,842	(2,295)	545,547			
	7-1	F-1	1		22.00	Community Services	9,574,316	(103,884)	9,470,432			
	7-1	F-1	1		23.00	Federal Trust	2,265,248	(7,839)	2,257,409			
	7-1	F-1	1		24.00	Program Dev Func	293,045	(550)	292,495			
	7-1	F-1	1		25.00	Medicaid Waiver	6,897,343	(40,997)	6,856,346			
	7-1	F-1	1		26.00	Targeted Case Mgm	508,632	(1,319)	507,313			
	7-1	F-1	1		27.00	OBRA (Nursing Home Reform)	154,254	(560)	153,694			
	7-1	F-1	1		28.00	Medi-Cal Eligibility Program	323,492	(1,023)	322,469			
	7-1	F-1	1		29.00	Other Program	364,743	(990)	363,753			
	8	B			35.02	Liquidation of Encumbrances	0	(338,102)	(338,102)			
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 2306												