

**REPORT
ON THE
COST REPORT REVIEW**

**FAIRVIEW DEVELOPMENTAL CENTER
COSTA MESA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1225089592**

**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

FAIRVIEW DEVELOPMENTAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1225089592
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 \$3,569,154, 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 | \$ 2,729.20 |
| Adjustment | (60.55) |
| Audited Cost Per Day | \$ <u>2,668.65</u> |

| | | |
|--------------------------------|----|----------------|
| <u>SKILLED NURSING LEVEL B</u> | | |
| Reported Cost per Day | \$ | 689.86 |
| Adjustment | | <u>(17.75)</u> |
| Audited Cost Per Day | \$ | <u>672.11</u> |
| <u>NURSING FACILITY LEVEL</u> | | |
| Reported Cost per Day | \$ | 714.84 |
| Adjustment | | <u>(20.36)</u> |
| Audited Cost Per Day | \$ | <u>694.48</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:
FAIRVIEW DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

| | SETTLEMENT | COST |
|---|-----------------|---------|
| 1. Medi-Cal STATE HOSPITAL (SCHEDULE 1) Provider NPI: 1225089592 | | |
| Reported | \$ 30,818,994 | |
| Net Change | \$ (34,388,149) | |
| Audited Amount Due Provider (State) | \$ (3,569,154) | |
| 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) | \$ (3,569,154) | |
| 9. Total Medi-Cal Cost | | \$ 0 |

SUMMARY OF FINDINGS

Provider Name:
FAIRVIEW 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) | \$ (3,569,154) | |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
FAIRVIEW DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1225089592

| | REPORTED | AUDITED |
|---|--------------------------|------------------|
| 1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3) | \$ 128,544,663 | \$ 124,176,375 |
| 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) | \$ 128,544,663 | \$ 124,176,375 |
| 6. Interim Payments (Adj 12,15) | \$ (95,007,525) | \$ (126,946,438) |
| 7. Balance Due Provider (State) | \$ 33,537,138 | \$ (2,770,063) |
| 8. Duplicate Payments (Adj) | \$ 0 | \$ 0 |
| 9. Medicare Payments (Adj 12) | \$ (746,407) | \$ (799,091) |
| 10. Adjustment for Pharmacy Dispensings (Adj 16) | \$ (1,971,737) | \$ 0 |
| 11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State) | \$ 30,818,994 | \$ (3,569,154) |
| | (To Summary of Findings) | |

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
FAIRVIEW DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1225089592

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 132,260,954 \$ 128,010,350

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 0 \$ 03. Inpatient Ancillary Service Charges (Adj) \$ 0 \$ 1,435,1724. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 1,435,1725. 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:
FAIRVIEW DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1225089592

| | REPORTED | AUDITED |
|---|---------------------|-----------------------------------|
| 1. Medi-Cal Inpatient Ancillary Services (Schedule 5) | \$ 0 | \$ 9,544,176 |
| 2. Medi-Cal Inpatient Routine Services (Schedule 4) | \$ 132,260,954 | \$ 118,466,174 |
| 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) | \$ 132,260,954 | \$ 128,010,350 |
| 7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7) | \$ (See Schedule 1) | \$ 0 |
| 8. SUBTOTAL | \$ 132,260,954 | \$ 128,010,350 (To Schedule 2) |
| 9. Deductibles (Share of Cost)(Adj 12) | \$ (3,685,524) | \$ (3,717,366) |
| 10. Coinsurance (Third Party Payers) (Adj 12) | \$ (30,767) | \$ (116,609) |
| 11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients | \$ 128,544,663 | \$ 124,176,375 (To Schedule 1) |

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FAIRVIEW DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1225089592

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

| | REPORTED | AUDITED |
|--|----------|---------|
| 1. Total Inpatient Days (include private & swing-bed) (Adj) | 942 | 942 |
| 2. Inpatient Days (include private, exclude swing-bed) | 942 | 942 |
| 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) | 127 | 721 |

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) | \$ 2,570,904 | \$ 2,513,868 |
| 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) | \$ 2,570,904 | \$ 2,513,868 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|--|--------------|--------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) | \$ 2,570,904 | \$ 2,570,904 |
| 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 | \$ 0.977815 |
| 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) | \$ 2,570,904 | \$ 2,513,868 |

PROGRAM INPATIENT OPERATING COST

| | | |
|---|----------------|----------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2) | \$ 2,729.20 | \$ 2,668.65 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38) | \$ 346,608 | \$ 1,924,097 |
| 40. Cost Applicable to Medi-Cal (Sch 4A) | \$ 118,596,404 | \$ 116,542,077 |
| 41. Cost Applicable to Medi-Cal (Sch 4B) | \$ 13,317,942 | \$ 0 |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41) | \$ 132,260,954 | \$ 118,466,174 |

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FAIRVIEW DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1225089592

| | REPORTED | AUDITED |
|--|----------------|----------------|
| SPECIAL CARE AND/OR NURSERY UNITS | | |
| SKILLED NURSERY FACILITY | | |
| 1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27) | \$ 46,574,661 | \$ 45,376,178 |
| 2. Total Inpatient Days (Adj) | 67,513 | 67,513 |
| 3. Average Per Diem Cost | \$ 689.86 | \$ 672.11 |
| 4. Medi-Cal Inpatient Days (Adj 9) | 64,810 | 65,288 |
| 5. Cost Applicable to Medi-Cal | \$ 44,709,827 | \$ 43,880,718 |
| NURSING FACILITY | | |
| 6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27) | \$ 74,993,296 | \$ 72,857,426 |
| 7. Total Inpatient Days (Adj) | 104,909 | 104,909 |
| 8. Average Per Diem Cost | \$ 714.84 | \$ 694.48 |
| 9. Medi-Cal Inpatient Days (Adj 9) | 103,361 | 104,627 |
| 10. Cost Applicable to Medi-Cal | \$ 73,886,577 | \$ 72,661,359 |
| CORONARY CARE UNIT | | |
| 11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27) | \$ 0 | \$ 0 |
| 12. Total Inpatient Days (Adj) | 0 | 0 |
| 13. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 14. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 15. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| NEONATAL INTENSIVE CARE UNIT | | |
| 16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27) | \$ 0 | \$ 0 |
| 17. Total Inpatient Days (Adj) | 0 | 0 |
| 18. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 20. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| SURGICAL INTENSIVE CARE UNIT | | |
| 21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27) | \$ 0 | \$ 0 |
| 22. Total Inpatient Days (Adj) | 0 | 0 |
| 23. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 24. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 25. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| ADMINISTRATIVE DAYS | | |
| 26. Per Diem Rate (Adj) | \$ 0.00 | \$ 0.00 |
| 27. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 28. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| ADMINISTRATIVE DAYS | | |
| 29. Per Diem Rate (Adj) | \$ 0.00 | \$ 0.00 |
| 30. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 31. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| 32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31) | \$ 118,596,404 | \$ 116,542,077 |

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FAIRVIEW DEVELOPMENTAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1225089592

| | REPORTED | AUDITED |
|---|---------------|--------------|
| SPECIAL CARE UNITS | | |
| ALL INCLUSIVE ANCILLARY SERVICES | | |
| 1. Total Ancillary Cost(Sch 6.3, Line 37 to 86, Col 27) | \$ 9,692,908 | \$ 9,692,908 |
| 2. Total Inpatient Days (Adj) | 173,364 | 173,364 |
| 3. Average Per Diem Cost | \$ 55.91 | \$ 55.91 |
| 4. Medi-Cal Inpatient Days (Adj 13) | 168,171 | 0 |
| 5. Cost Applicable to Medi-Cal | \$ 9,402,441 | \$ 0 |
| DRUG DISPENSING FEE | | |
| 6. Total Inpatient Routine Cost (Sch 6.3, Lline 35 Col 27) | \$ 3,994,970 | \$ 3,994,970 |
| 7. Total Dispensings (Adj) | 179,166 | 179,166 |
| 8. Cost Per Dispensings | \$ 22.30 | \$ 22.30 |
| 9. Medi-Cal Dispensings (Adj 14) | 175,583 | 0 |
| 10. Cost Applicable to Medi-Cal | \$ 3,915,501 | \$ 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) | \$ 13,317,942 | \$ 0 |

(To Schedule 4)

ADJUSTMENTS TO MEDI-CAL CHARGES DAYS

Provider Name:
FAIRVIEW DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1225089592

| ANCILLARY CHARGES | | REPORTED | ADJUSTMENTS (Adj 10,11) | AUDITED |
|----------------------------------|--------------------------------------|----------|----------------------------|--------------|
| 37.00 | Operating Room | \$ | \$ | \$ 0 |
| 38.00 | Recovery Room | | | 0 |
| 39.00 | Delivery Room and Labor Room | | | 0 |
| 40.00 | Anesthesiology | | | 0 |
| 41.00 | Radiology - Diagnostics | | 168,501 | 168,501 |
| 41.01 | | | | 0 |
| 41.02 | | | | 0 |
| 42.00 | Radiology - Therapeutic | | | 0 |
| 43.00 | Radioisotope | | | 0 |
| 44.00 | Laboratory | | 168,501 | 168,501 |
| 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 | | 168,501 | 168,501 |
| 50.00 | Physical Therapy | | 168,501 | 168,501 |
| 51.00 | Occupational Therapy | | | 0 |
| 52.00 | Speech Pathology | | | 0 |
| 53.00 | Electrocardiology | | 168,501 | 168,501 |
| 54.00 | Electroencephalography | | | 0 |
| 55.00 | Medical Supplies Charged to Patients | | | 0 |
| 56.00 | Drugs Charged to Patients | | 168,501 | 168,501 |
| 57.00 | Pharmacist | | 87,164 | 87,164 |
| 58.00 | ASC (Non-Distinct Part) | | | 0 |
| 59.00 | Other Ancillary Services-Dentistry | | 168,501 | 168,501 |
| 59.01 | Other Ancillary Services-Podiatry | | 168,501 | 168,501 |
| 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 |
| TOTAL MEDI-CAL ANCILLARY CHARGES | | \$ 0 | \$ 1,435,172 | \$ 1,435,172 |

(To Schedule 5)

Provider Name:
FAIRVIEW 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 | 78,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 249,374 | 109,799 |
| 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 | 106,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 519,140 | 228,577 |
| 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 | 259,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 874,586 | 385,080 |
| 50.00 Physical Therapy | 0 | 170,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 697,545 | 307,128 |
| 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 | 19,363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,037 | 28,196 |
| 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 | 2,320,599 | 1,021,758 |
| 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 | 201,553 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 679,197 | 299,050 |
| 59.01 Other Ancillary Services-Podiatry | 0 | 39,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 128,528 | 56,591 |
| 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 | 410,575 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,060,779 | 467,060 |
| 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 | 53,055 | 23,360 |
| 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>33,531,229</u> | <u>0</u> | <u>131,509,127</u> | <u>40,202,311</u> |

Provider Name:
FAIRVIEW 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 | 4,999 | 11,614 | 0 | 2,840 | 0 | 0 | 0 | 0 | 10,638 | 0 | 4,098 | 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 | 8,979 | 20,862 | 0 | 9,939 | 0 | 0 | 0 | 0 | 0 | 0 | 10,725 | 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 | 85,520 | 0 | 25,697 | 0 |
| 50.00 Physical Therapy | 8,816 | 20,483 | 0 | 3,133 | 0 | 0 | 0 | 0 | 57,226 | 0 | 11,153 | 0 |
| 51.00 Occupational Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52.00 Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53.00 Electrocardiology | 2,244 | 5,213 | 0 | 13,121 | 0 | 0 | 0 | 0 | 2,345 | 0 | 1,183 | 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 | 2,832,574 | 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 | 6,132 | 14,246 | 0 | 12,436 | 0 | 0 | 0 | 0 | 36,928 | 0 | 14,714 | 0 |
| 59.01 Other Ancillary Services-Podiatry | 741 | 1,721 | 0 | 2,252 | 0 | 0 | 0 | 0 | 5,036 | 0 | 1,898 | 0 |
| 59.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60.00 Clinic | 20,890 | 48,535 | 823 | 17,871 | 0 | 0 | 0 | 0 | 23,461 | 0 | 18,892 | 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 | 221,487 | 371,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97.00 Research | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98.00 Physicians' Private Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.00 Nonpaid Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.04 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.04 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 3,731,505 | 6,827,222 | 2,870,173 | 4,590,995 | 11,531,056 | 0 | 0 | 0 | 1,355,317 | 2,832,574 | 1,433,816 | 0 |

Provider Name:
FAIRVIEW 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 | 393,361 | 15,693 | 409,054 | |
| 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 | 798,223 | 0 | 798,223 | |
| 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 | 1,370,883 | 0 | 1,370,883 | |
| 50.00 Physical Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,105,485 | 0 | 1,105,485 | |
| 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 | 116,339 | 0 | 116,339 | |
| 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 | 3,342,357 | 0 | 3,342,357 | |
| 57.00 Pharmacist | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,832,574 | 0 | 2,832,574 | |
| 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 | 1,062,703 | 0 | 1,062,703 | |
| 59.01 Other Ancillary Services-Podiatry | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 196,768 | 0 | 196,768 | |
| 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 | 1,658,312 | 318,277 | 1,976,589 | |
| 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 | 669,470 | 0 | 669,470 | |
| 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>0</u> | <u>131,509,127</u> | <u>3,118,787</u> | <u>134,627,914</u> |

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
FAIRVIEW DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

| | EMP BENE (GROSS SALARIES) | STAT 6.01 (Adj) (Adj) | STAT 6.02 (Adj) (Adj) | STAT 6.03 (Adj) (Adj) | STAT 6.04 (Adj) (Adj) | STAT 6.05 (Adj) (Adj) | STAT 6.06 (Adj) (Adj) | STAT 6.07 (Adj) (Adj) | STAT 6.08 (Adj) (Adj) | ADM & GEN (ACCUM COST) | MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj) |
|-------------------------------------|--------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------|---|
| ANCILLARY COST CENTERS | | | | | | | | | | | |
| 37.00 | Operating Room | | | | | | | | | 0 | |
| 38.00 | Recovery Room | | | | | | | | | 0 | |
| 39.00 | Delivery Room and Labor Room | | | | | | | | | 0 | |
| 40.00 | Anesthesiology | | | | | | | | | 0 | |
| 41.00 | Radiology - Diagnostics | 172,434 | | | | | | | | 249,374 | 1,134 |
| 41.01 | | | | | | | | | | 0 | |
| 41.02 | | | | | | | | | | 0 | |
| 42.00 | Radiology - Therapeutic | | | | | | | | | 0 | |
| 43.00 | Radioisotope | | | | | | | | | 0 | |
| 44.00 | Laboratory | 234,551 | | | | | | | | 519,140 | 2,037 |
| 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 | 570,476 | | | | | | | | 874,586 | |
| 50.00 | Physical Therapy | 375,608 | | | | | | | | 697,545 | 2,000 |
| 51.00 | Occupational Therapy | | | | | | | | | 0 | |
| 52.00 | Speech Pathology | | | | | | | | | 0 | |
| 53.00 | Electrocardiology | 42,565 | | | | | | | | 64,037 | 509 |
| 54.00 | Electroencephalography | | | | | | | | | 0 | |
| 55.00 | Medical Supplies Charged to Patients | | | | | | | | | 0 | |
| 56.00 | Drugs Charged to Patients | | | | | | | | | 2,320,599 | |
| 57.00 | Pharmacist | | | | | | | | | 0 | |
| 58.00 | ASC (Non-Distinct Part) | | | | | | | | | 0 | |
| 59.00 | Other Ancillary Services-Dentistry | 443,073 | | | | | | | | 679,197 | 1,391 |
| 59.01 | Other Ancillary Services-Podiatry | 87,813 | | | | | | | | 128,528 | 168 |
| 59.02 | | | | | | | | | | 0 | |
| 59.03 | | | | | | | | | | 0 | |
| 60.00 | Clinic | 902,565 | | | | | | | | 1,060,779 | 4,739 |
| 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 | | | | | | | | | 53,055 | 50,246 |
| 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 | 73,711,522 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 91,306,816 | 846,521 |
| COST TO BE ALLOCATED | 33,531,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,202,311 | 3,731,505 |
| UNIT COST MULTIPLIER - SCH 8 | 0.454898 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.440299 | 4.408048 |

Provider Name:
FAIRVIEW DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

| | OPER PLANT (SQ FT) | LAUNDRY & LINEN (LB LNDRY) | HOUSE-KEEPING (HR SERV) | DIETARY (MEALS SERVED) | CAFETERIA | MAINT OF PERSONNEL (# HOUSED) | NURSING ADMIN (NURSE HR) | CENT SERV & SUPPLY (CST REQ) | PHARMACY (COSTS REQUIS) | MED REC (TIME SPENT) | SOC SERV (TIME SPENT) | STAT |
|-------------------------------------|--------------------------------------|----------------------------|-------------------------|------------------------|-------------|-------------------------------|--------------------------|------------------------------|-------------------------|----------------------|-----------------------|-------------|
| | 8.00 (Adj) | 9.00 (Adj) | 10.00 (Adj) | 11.00 (Adj) | 12.00 (Adj) | 13.00 (Adj) | 14.00 (Adj) | 15.00 (Adj) | 16.00 (Adj 6) | 17.00 (Adj) | 18.00 (Adj) | 19.00 (Adj) |
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 | Operating Room | | | | | | | | | | | |
| 38.00 | Recovery Room | | | | | | | | | | | |
| 39.00 | Delivery Room and Labor Room | | | | | | | | | | | |
| 40.00 | Anesthesiology | | | | | | | | | | | |
| 41.00 | Radiology - Diagnostics | 1,134 | | 58 | | | | 4,463 | | 354,991 | | |
| 41.01 | | | | | | | | | | | | |
| 41.02 | | | | | | | | | | | | |
| 42.00 | Radiology - Therapeutic | | | | | | | | | | | |
| 43.00 | Radioisotope | | | | | | | | | | | |
| 44.00 | Laboratory | 2,037 | | 203 | | | | | | 929,032 | | |
| 44.01 | Pathological Lab | | | | | | | | | | | |
| 46.00 | Whole Blood | | | | | | | | | | | |
| 47.00 | Blood Storing and Processing | | | | | | | | | | | |
| 48.00 | Intravenous Therapy | | | | | | | | | | | |
| 49.00 | Respiratory Therapy | | | | | | | 35,880 | | 2,225,881 | | |
| 50.00 | Physical Therapy | 2,000 | | 64 | | | | 24,009 | | 966,048 | | |
| 51.00 | Occupational Therapy | | | | | | | | | | | |
| 52.00 | Speech Pathology | | | | | | | | | | | |
| 53.00 | Electrocardiology | 509 | | 268 | | | | 984 | | 102,433 | | |
| 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 | 1,391 | | 254 | | | | 15,493 | | 1,274,578 | | |
| 59.01 | Other Ancillary Services-Podiatry | 168 | | 46 | | | | 2,113 | | 164,445 | | |
| 59.02 | | | | | | | | | | | | |
| 59.03 | | | | | | | | | | | | |
| 60.00 | Clinic | 4,739 | 531 | 365 | | | | 9,843 | | 1,636,461 | | |
| 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 | 36,280 | | | | | | | | | | |
| 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 | 666,612 | 1,850,996 | 93,769 | 173,364 | 0 | 0 | 0 | 568,622 | 100 | 124,198,638 | 0 | 0 |
| COST TO BE ALLOCATED | 6,827,222 | 2,870,173 | 4,590,995 | 11,531,056 | 0 | 0 | 0 | 1,355,317 | 2,832,574 | 1,433,816 | 0 | 0 |
| UNIT COST MULTIPLIER - SCH 8 | 10.241674 | 1.550610 | 48.960686 | 66.513558 | 0.000000 | 0.000000 | 0.000000 | 2.383511 | 28325.735422 | 0.011545 | 0.000000 | 0.000000 |

Provider Name:
FAIRVIEW 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:
FAIRVIEW 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 | \$ 741,495 | \$ 0 | \$ 741,495 |
| 2.00 | Old Cap Rel Costs-Movable Equipment | 142 | 0 | 142 |
| 3.00 | New Cap Rel Costs-Bldg & Fixtures | 1,368,536 | 0 | 1,368,536 |
| 4.00 | New Cap Rel Costs-Movable Equipment | 386,440 | 0 | 386,440 |
| 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 | 33,531,229 | 0 | 33,531,229 |
| 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 | 34,801,297 | (2,641,874) | 32,159,423 |
| 7.00 | Maintenance and Repairs | 2,391,625 | (374,781) | 2,016,844 |
| 8.00 | Operation of Plant | 3,197,919 | (16,773) | 3,181,146 |
| 9.00 | Laundry and Linen Service | 1,544,751 | (164,027) | 1,380,724 |
| 10.00 | Housekeeping | 2,222,832 | (31,321) | 2,191,511 |
| 11.00 | Dietary | 5,245,411 | (183,852) | 5,061,559 |
| 12.00 | Cafeteria | | 0 | 0 |
| 13.00 | Maintenance of Personnel | | 0 | 0 |
| 14.00 | Nursing Administration | | 0 | 0 |
| 15.00 | Central Services & Supply | 894,067 | (53,273) | 840,794 |
| 16.00 | Pharmacy | 1,283,591 | (21,120) | 1,262,471 |
| 17.00 | Medical Records and Library | 760,547 | (88,257) | 672,290 |
| 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) | 713,114 | 0 | 713,114 |
| 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 | 15,694,458 | (13,498) | 15,680,960 |
| 35.00 | Nursing Facility | 25,164,900 | (124,805) | 25,040,095 |
| 36.00 | Adult Subacute Care Unit | | 0 | 0 |
| 36.01 | Subacute Care Unit II | | 0 | 0 |
| 36.02 | Transitional Care Unit | | 0 | 0 |

TRIAL BALANCE OF EXPENSES

Provider Name:
FAIRVIEW DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|--------|--------------------------------------|----------------|-------------------------------|----------------|
| | ANCILLARY COST CENTERS | | | |
| 37.00 | Operating Room | \$ | \$ 0 | \$ 0 |
| 38.00 | Recovery Room | | 0 | 0 |
| 39.00 | Delivery Room and Labor Room | | 0 | 0 |
| 40.00 | Anesthesiology | | 0 | 0 |
| 41.00 | Radiology - Diagnostics | 169,338 | (912) | 168,426 |
| 41.01 | | | 0 | 0 |
| 41.02 | | | 0 | 0 |
| 42.00 | Radiology - Therapeutic | | 0 | 0 |
| 43.00 | Radioisotope | | 0 | 0 |
| 44.00 | Laboratory | 421,779 | (13,840) | 407,939 |
| 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 | 616,878 | (1,800) | 615,078 |
| 50.00 | Physical Therapy | 522,259 | 0 | 522,259 |
| 51.00 | Occupational Therapy | | 0 | 0 |
| 52.00 | Speech Pathology | | 0 | 0 |
| 53.00 | Electrocardiology | 43,549 | 0 | 43,549 |
| 54.00 | Electroencephalography | | 0 | 0 |
| 55.00 | Medical Supplies Charged to Patients | | 0 | 0 |
| 56.00 | Drugs Charged to Patients | 2,320,599 | 0 | 2,320,599 |
| 57.00 | Pharmacist | | 0 | 0 |
| 58.00 | ASC (Non-Distinct Part) | | 0 | 0 |
| 59.00 | Other Ancillary Services-Dentistry | 484,655 | (10,087) | 474,568 |
| 59.01 | Other Ancillary Services-Podiatry | 88,211 | 0 | 88,211 |
| 59.02 | | | 0 | 0 |
| 59.03 | | | 0 | 0 |
| 60.00 | Clinic | 641,804 | (2,079) | 639,725 |
| 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 | \$ 135,251,426 | \$ (3,742,299) | \$ 131,509,127 |
| | NONREIMBURSABLE COST CENTERS | | | |
| 96.00 | Nonreimbursable Cost Centers | | 0 | 0 |
| 97.00 | Research | | 0 | 0 |
| 98.00 | Physicians' Private Office | | 0 | 0 |
| 99.00 | Nonpaid Workers | | 0 | 0 |
| 99.01 | | | 0 | 0 |
| 99.02 | | | 0 | 0 |
| 99.03 | | | 0 | 0 |
| 99.04 | | | 0 | 0 |
| 99.05 | | | 0 | 0 |
| 100.00 | | | 0 | 0 |
| 100.01 | | | 0 | 0 |
| 100.02 | | | 0 | 0 |
| 100.03 | | | 0 | 0 |
| 100.04 | | | 0 | 0 |
| 100.99 | SUBTOTAL | \$ 0 | \$ 0 | \$ 0 |
| 101 | TOTAL | \$ 135,251,426 | \$ (3,742,299) | \$ 131,509,127 |

(To Schedule 8)

Provider Name:
FAIRVIEW DEVELOPMENTAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

| | TOTAL ADJ (Page 1 & 2) | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ 5 | AUDIT ADJ |
|--|---------------------------|--------------------|--------------------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 Operating Room | 0 | | | | | | | | | | | |
| 38.00 Recovery Room | 0 | | | | | | | | | | | |
| 39.00 Delivery Room and Labor Room | 0 | | | | | | | | | | | |
| 40.00 Anesthesiology | 0 | | | | | | | | | | | |
| 41.00 Radiology - Diagnostics | (912) | (912) | | | | | | | | | | |
| 41.01 | 0 | | | | | | | | | | | |
| 41.02 | 0 | | | | | | | | | | | |
| 42.00 Radiology - Therapeutic | 0 | | | | | | | | | | | |
| 43.00 Radioisotope | 0 | | | | | | | | | | | |
| 44.00 Laboratory | (13,840) | (13,840) | | | | | | | | | | |
| 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 | (1,800) | (1,800) | | | | | | | | | | |
| 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 | (10,087) | (10,087) | | | | | | | | | | |
| 59.01 Other Ancillary Services-Podiatry | 0 | | | | | | | | | | | |
| 59.02 | 0 | | | | | | | | | | | |
| 59.03 | 0 | | | | | | | | | | | |
| 60.00 Clinic | (2,079) | (2,079) | | | | | | | | | | |
| 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>(\$3,742,299)</u> | <u>(1,604,886)</u> | <u>(2,095,307)</u> | <u>(42,106)</u> | <u>0</u> |

(To Sch 10)

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|--------------------------------------|--------------|------------|------|-------|------|------|---|--|--|--------------|---------------------|-------------|
| FAIRVIEW DEVELOPMENTAL CENTER | | | | | | | JULY 1, 2009 THROUGH JUNE 30, 2010 | | | 1225089592 | | 16 |
| Report References | | | | | | | Explanation of Audit Adjustments | | | As Reported | Increase (Decrease) | As Adjusted |
| Cost Report | | | | | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Part | Title | Line | Col. | | | | | | |
| <u>MEMORANDUM ADJUSTMENTS</u> | | | | | | | | | | | | |
| 1 | | | | | | | The filed cost report had a flow through error on schedule 4B for All Inclusive Total Ancillary Costs. The flow through error has been corrected on the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | | | | | |
| 2 | | | | | | | The filed cost report has a flow through error on worksheet B-1 for the accumulated cost statistic for non-reimbursable cost centers. The flow through error has been corrected on the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328 | | | | | |

| Provider Name | | | | | | | Fiscal Period | Provider NPI | | Adjustments |
|--------------------------------------|--------------|-------------|------|-------|------|--|------------------------------------|---------------|---------------------|-------------|
| FAIRVIEW DEVELOPMENTAL CENTER | | | | | | | JULY 1, 2009 THROUGH JUNE 30, 2010 | 1225089592 | | 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 | \$34,801,297 | (\$504,461) | \$34,296,836 * | |
| | 10A | A | | 7.00 | 7 | Maintenance and Repairs | 2,391,625 | (374,781) | 2,016,844 | |
| | 10A | A | | 8.00 | 7 | Operation of Plant | 3,197,919 | (16,773) | 3,181,146 | |
| | 10A | A | | 9.00 | 7 | Laundry and Linen Service | 1,544,751 | (164,027) | 1,380,724 | |
| | 10A | A | | 10.00 | 7 | Housekeeping | 2,222,832 | (31,321) | 2,191,511 | |
| | 10A | A | | 11.00 | 7 | Dietary | 5,245,411 | (183,852) | 5,061,559 | |
| | 10A | A | | 15.00 | 7 | Central Services & Supply | 894,067 | (53,273) | 840,794 | |
| | 10A | A | | 16.00 | 7 | Pharmacy | 1,283,591 | (21,120) | 1,262,471 | |
| | 10A | A | | 17.00 | 7 | Medical Records and Library | 760,547 | (88,257) | 672,290 | |
| | 10A | A | | 34.00 | 7 | Skilled Nursing Facility | 15,694,458 | (13,498) | 15,680,960 | |
| | 10A | A | | 35.00 | 7 | Nursing Facility | 25,164,900 | (124,805) | 25,040,095 | |
| | 10A | A | | 41.00 | 7 | Radiology - Diagnostics | 169,338 | (912) | 168,426 | |
| | 10A | A | | 44.00 | 7 | Laboratory | 421,779 | (13,840) | 407,939 | |
| | 10A | A | | 49.00 | 7 | Respiratory Therapy | 616,878 | (1,800) | 615,078 | |
| | 10A | A | | 59.00 | 7 | Dentistry | 484,655 | (10,087) | 474,568 | |
| | 10A | A | | 60.00 | 7 | Clinic | 641,804 | (2,079) | 639,725 | |
| | | | | | | To eliminate reported encumbrance amounts due to lack of documentation of the services provided associated with the encumbrances and liquidation of encumbrances. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2305 W&I Code 14124.2(b) | | | | |
| 4 | 10A | A | | 6.00 | 7 | Administrative and General | * \$34,296,836 | (\$2,095,307) | \$32,201,529 * | |
| | | | | | | To eliminate workers' compensation and warm shutdown closure costs not related to patient care. 42 CFR 413.9(c) CMS Pub. 15-1 Sections 2102.1, 2102.2, 2102.3, 2176.1, and 2176.2 | | | | |

| Provider Name | | | Fiscal Period | | | | Provider NPI | | Adjustments | | |
|--|--------------|-------------|------------------------------------|-------|------|------|---|-------------|---------------------|-------------|--------------|
| FAIRVIEW DEVELOPMENTAL CENTER | | | JULY 1, 2009 THROUGH JUNE 30, 2010 | | | | 1225089592 | | 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 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 | * | \$32,201,529 | (\$42,106) | \$32,159,423 |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|---|--------------|--------------|------|-------|--------|------|--|-------------|---------------------|--------------|--|-------------|
| FAIRVIEW DEVELOPMENTAL CENTER | | | | | | | JULY 1, 2009 THROUGH JUNE 30, 2010 | | | 1225089592 | | 16 |
| Report References | | | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted | | |
| Adj. No. | Audit Report | Cost Report | | | | | | | | | | |
| | | Work Sheet | Part | Title | Line | Col. | | | | | | |
| <u>ADJUSTMENT TO REPORTED STATISTICS</u> | | | | | | | | | | | | |
| 6 | 9 | Not Reported | | | 57.00 | 16 | Pharmacist (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 |
|---|--------------|--------------|------|-------|-------|---|------------------------------------|-------------|---------------------|--------------|--|-------------|
| FAIRVIEW DEVELOPMENTAL CENTER | | | | | | | JULY 1, 2009 THROUGH JUNE 30, 2010 | | | 1225089592 | | 16 |
| Report References | | | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted | | |
| Adj. No. | Audit Report | Cost Report | | | | | | | | | | |
| | | Work Sheet | Part | Title | Line | Col. | | | | | | |
| <u>ADJUSTMENTS TO REPORTED UNITS</u> | | | | | | | | | | | | |
| 7 | 5 | Not Reported | | | 41.00 | Total Inpatient Days - Radiology - Diagnostic | 0 | 173,364 | 173,364 | | | |
| | 5 | Not Reported | | | 44.00 | Total Inpatient Days - Laboratory | 0 | 173,364 | 173,364 | | | |
| | 5 | Not Reported | | | 49.00 | Total Inpatient Days -Respiratory Therapy | 0 | 173,364 | 173,364 | | | |
| | 5 | Not Reported | | | 50.00 | Total Inpatient Days - Physical Therapy | 0 | 173,364 | 173,364 | | | |
| | 5 | Not Reported | | | 53.00 | Total Inpatient Days - Electrocardiology | 0 | 173,364 | 173,364 | | | |
| | 5 | Not Reported | | | 56.00 | Total Inpatient Days - Drugs Charged to Patients | 0 | 173,364 | 173,364 | | | |
| | 5 | Not Reported | | | 59.00 | Total Inpatient Days - Other Ancillary Services Dentistry | 0 | 173,364 | 173,364 | | | |
| | 5 | Not Reported | | | 59.01 | Total Inpatient Days - Other Ancillary Services Podiatry | 0 | 173,364 | 173,364 | | | |
| | | | | | | 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 | 179,166 | 179,166 | | | |
| | | | | | | 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 |
|---|--------------|--------------|------|-------|-------|------|--|-------------|---------------------|--------------|--|-------------|
| FAIRVIEW DEVELOPMENTAL CENTER | | | | | | | JULY 1, 2009 THROUGH JUNE 30, 2010 | | | 1225089592 | | 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 | 127 | 594 | 721 | | |
| | 4A | 4A | | | 4.00 | 1 | Medi-Cal Days - Skilled Nursing Facility | 64,810 | 478 | 65,288 | | |
| | 4A | 4A | | | 9.00 | 1 | Medi-Cal Days - Nursing Facility | 103,361 | 1,266 | 104,627 | | |
| 10 | 6 | Not Reported | | | 41.00 | | Medi-Cal Inpatient Days - Radiology - Diagnostics | 0 | 168,501 | 168,501 | | |
| | 6 | Not Reported | | | 44.00 | | Medi-Cal Inpatient Days - Laboratory | 0 | 168,501 | 168,501 | | |
| | 6 | Not Reported | | | 49.00 | | Medi-Cal Inpatient Days - Respiratory Therapy | 0 | 168,501 | 168,501 | | |
| | 6 | Not Reported | | | 50.00 | | Medi-Cal Inpatient Days - Physical Therapy | 0 | 168,501 | 168,501 | | |
| | 6 | Not Reported | | | 53.00 | | Medi-Cal Inpatient Days - Electrocardiology | 0 | 168,501 | 168,501 | | |
| | 6 | Not Reported | | | 56.00 | | Medi-Cal Inpatient Days - Drugs Charged to Patients | 0 | 168,501 | 168,501 | | |
| | 6 | Not Reported | | | 59.00 | | Medi-Cal Inpatient Days - Other Ancillary Services Dentistry | 0 | 168,501 | 168,501 | | |
| | 6 | Not Reported | | | 59.01 | | Medi-Cal Inpatient Days - Other Ancillary Services Podiatry | 0 | 168,501 | 168,501 | | |
| 11 | 6 | Not Reported | | | 57.00 | | Medi-Cal Dispensings - Pharmacist | 0 | 87,164 | 87,164 | | |
| 12 | 3 | Supplemental | | | 4.00 | 1 | Medi-Cal Share of Cost | \$3,685,524 | \$31,842 | \$3,717,366 | | |
| | 3 | Supplemental | | | 5.00 | 1 | Medi-Cal Third Party | 30,767 | 85,842 | 116,609 | | |
| | 1 | Supplemental | | | 7.00 | 1 | Medicare Payments | 746,407 | 52,684 | 799,091 | | |
| | 1 | Supplemental | | | 8.00 | 1 | Medi-Cal Interim Payment | 95,007,525 | 746,276 | 95,753,801 * | | |
| <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> | | | | | | | | | | | | |

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|---|--------------|--------------|------|-------|------|------|--|----------------|---------------------|---------------|--|-------------|
| FAIRVIEW DEVELOPMENTAL CENTER | | | | | | | JULY 1, 2009 THROUGH JUNE 30, 2010 | | | 1225089592 | | 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 | | | | | | | | | | | | |
| 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 | 168,171 | (168,171) | 0 | | |
| 14 | 4B | 4B | | | 9.00 | 1 | Medi-Cal Inpatient Days - Drug Dispensing Fee To eliminate Medi-Cal inpatient days applicable to drug dispensing fee in conjunction with adjustment 11. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306 | 175,583 | (175,583) | 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 | * \$95,753,801 | \$31,192,637 | \$126,946,438 | | |
| 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 | \$1,971,737 | (\$1,971,737) | \$0 | | |

*Balance carried forward from prior/to subsequent adjustments