REPORT
ON THE
RATE SETTING AUDIT

SHIELDS / RICHMOND NURSING CENTER
RICHMOND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1578559480

FISCAL PERIOD ENDED
DECEMBER 31, 2010

Audits Section—Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Long Nguyen

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

May 18, 2012

William Shields, Jr., President
Shields Nursing Center, Inc.
606 Alfred Nobel Drive
Hercules, CA 94547

SHIELDS / RICHMOND NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1578559480
FISCAL PERIOD ENDED DECEMBER 31, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $2,187, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates 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.

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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility No.:
206071069

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 2,605,965	$ 96.72
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 866,650	$ 32.17
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 474,474	$ 17.61
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 390,517	$ 14.49
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 62,812	$ 2.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 20,235	$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 44,976	$ 1.67
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 275,215	$ 10.21
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 932,045	$ 34.59
11	Cost of Routine Service/Audited Total Costs	$ 5,703,921	$ 5,672,890	$ 210.55
12	Total Patient Days (Adj)	26,943	26,943	
13	Cost Per Patient Day (Cost Divided by Days)	$ 211.70	$ 210.55	
14	Overpayments (Adj 7)	$ 0	$ (2,187)	
15	Medi-Cal Days (Adj 5)	23,887	23,900	
16	Medi-Cal Managed Care Days (Adj 6)		381	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility No.:
206071069

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE - PEDIATRIC			
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility No.:
206071069

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 130,981	$ 130,981			
160	Activities	69,440		$ 69,440		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	251,554	0	0	251,554	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	179,008	0	0	179,008	
083	Speech Pathology	26,346	0	0	26,346	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,405,544	130,981	69,440	2,605,965	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,062,873	$ 130,981	$ 69,440	$ 3,062,873	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: SHIELDS / RICHMOND NURSING CENTER.
Provider NPI: 1578559480
OSHPD Facility Number: 206071069
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ -	$ -											
010	Housekeeping	304,024	-	$ 304,024										
060	Laundry and Linen	134,665	0	6,548	$ 141,213									
065	Dietary	302,079	0	9,823	0	$ 311,902								
155	Social Services	N/A	0	21,587	0	0	$ 21,587							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	0	17,951	0	0	0	0		$ 17,951	$ 17,951			
166	Medical Records	87,915	0	1,313	0	0	0	0		89,228		$ 89,228		
170	Inservice Education - Nursing	67,205	0	0	0	0	0	0	$ 67,205					
	ANCILLARY SERVICES													
075	Patient Supplies		0	1,866	0	0	0	0	0	1,866	551	2,737	$ 5,153	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	16	77	93	
080	Physical Therapy		0	2,303	0	0	0	0	0	2,303	929	4,617	7,850	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	2,303	0	0	0	0	0	2,303	668	3,323	6,295	
083	Speech Pathology		0	2,303	0	0	0	0	0	2,303	120	598	3,022	
085	Pharmacy		0	1,942	0	0	0	0	0	1,942	267	1,328	3,537	
090	Laboratory		0	0	0	0	0	0	0	0	28	141	170	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	7	34	41	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		0	233,229	141,213	311,902	21,587	0	67,205	775,136	15,327	76,187	866,650	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	2,855	0	0	0	0	0	2,855	37	185	3,078	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 895,888	$ -	$ 304,024	$ 141,213	$ 311,902	$ 21,587	$ -	$ 67,205	$ 788,709	$ 17,951	$ 89,228	$ 895,888	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: SHIELDS / RICHMOND NURSING CENTER.
Provider NPI: 1578559480
OSHPD Facility Number: 206071069
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 147,422	$ 147,422											
010	Housekeeping	17,818	0	$ 17,818										
060	Laundry and Linen	20,332	3,175	384	$ 23,891									
065	Dietary	182,200	4,763	576	0	$ 187,539								
155	Social Services	1,593	10,468	1,265	0	0	$ 13,326							
160	Activities	1,033	0	0	0	0	0	$ 1,033						
165	Administration	N/A	8,704	1,052	0	0	0	0		$ 9,757	$ 9,757			
166	Medical Records	5,712	637	77	0	0	0	0		6,426		$ 6,426		
170	Inservice Education - Nursing	2,312	0	0	0	0	0	0	$ 2,312					
	ANCILLARY SERVICES													
075	Patient Supplies	147,552	905	109	0	0	0	0	0	148,566	299	197	$ 149,062	
077	Specialized Support Surfaces	4,329	0	0	0	0	0	0	0	4,329	8	6	4,343	
080	Physical Therapy	0	1,117	135	0	0	0	0	0	1,252	505	333	2,089	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	1,117	135	0	0	0	0	0	1,252	363	239	1,855	
083	Speech Pathology	0	1,117	135	0	0	0	0	0	1,252	65	43	1,360	
085	Pharmacy	68,362	942	114	0	0	0	0	0	69,417	145	96	69,658	
090	Laboratory	7,916	0	0	0	0	0	0	0	7,916	15	10	7,942	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	1,913	0	0	0	0	0	0	0	1,913	4	2	1,919	
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	105,794	113,093	13,669	23,891	187,539	13,326	1,033	2,312	460,657	8,331	5,487	474,474	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	1,470	1,385	167	0	0	0	0	0	3,022	20	13	3,056	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 715,758	$ 147,422	$ 17,818	$ 23,891	$ 187,539	$ 13,326	$ 1,033	$ 2,312	$ 699,576	$ 9,757	$ 6,426	$ 715,758	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility Number:
206071069

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 412,767	86%							
	Property Tax (line 40)	66,391	14%	$ 479,158						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			10,321	0	0	$ 10,321			
065	Dietary			15,481	0	0	0	$ 15,481		
155	Social Services			34,022	0	0	0	0	$ 34,022	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			28,292	0	0	0	0	0	0
166	Medical Records			2,070	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,940	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,630	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,630	0	0	0	0	0	0
083	Speech Pathology			3,630	0	0	0	0	0	0
085	Pharmacy			3,060	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			367,581	0	0	10,321	15,481	34,022	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,500	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 479,158	100%	$ 479,158	$ -	$ -	$ 10,321	$ 15,481	$ 34,022	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility Number:
206071069

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 86% Of Total	Property Tax 14% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 412,767	86%								
	Property Tax (line 40)	66,391	14%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 28,292	$ 28,292					
166	Medical Records				2,070		$ 2,070				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,940	868	64	$ 3,872	$ 3,335	$ 536	
077	Specialized Support Surfaces			0	0	24	2	26	23	4	
080	Physical Therapy			0	3,630	1,464	107	5,201	4,481	721	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	3,630	1,054	77	4,761	4,101	660	
083	Speech Pathology			0	3,630	190	14	3,834	3,303	531	
085	Pharmacy			0	3,060	421	31	3,512	3,025	487	
090	Laboratory			0	0	45	3	48	41	7	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	11	1	12	10	2	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	427,405	24,157	1,768	453,329	390,517	62,812	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	4,500	59	4	4,563	3,931	632	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 479,158	100%	$ -	$ 448,796	$ 28,292	$ 2,070	$ 479,158	$ 412,767	$ 66,391	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: SHIELDS / RICHMOND NURSING CENTER.
Provider NPI: 1578559480
OSHPD Facility Number: 206071069
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 73% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 8,890												
055	Interest - Other	4,247												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	1,078,455												
	Total Costs Allocable as Administration	1,091,592	73%											
167	DPH Licensing Fees	23,699	2%											
168	Professional Liability Insurance	52,675	4%											
169	Quality Assurance Fees	322,326	22%											
174	Caregiver Training	0	0%											
	Total	1,490,292	100%						$ 1,490,292					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 1,866	$ 148,566	$ 2,940	$ 153,372	45,714	$ 33,484	$ 727	$ 1,616	$ 9,887	$ -
077	Specialized Support Surfaces			0	0	4,329	0	4,329	1,290	945	21	46	279	0
080	Physical Therapy			251,554	2,303	1,252	3,630	258,739	77,120	56,488	1,226	2,726	16,680	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			179,008	2,303	1,252	3,630	186,193	55,497	40,650	883	1,962	12,003	0
083	Speech Pathology			26,346	2,303	1,252	3,630	33,531	9,994	7,321	159	353	2,162	0
085	Pharmacy			0	1,942	69,417	3,060	74,419	22,181	16,247	353	784	4,797	0
090	Laboratory			0	0	7,916	0	7,916	2,359	1,728	38	83	510	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,913	0	1,913	570	418	9	20	123	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,605,965	775,136	460,657	427,405	4,269,163	1,272,472	932,045	20,235	44,976	275,215	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,855	3,022	4,500	10,378	3,093	2,266	49	109	669	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,490,292		$ 3,062,873	$ 788,709	$ 699,576	$ 448,796	$ 4,999,953	$ 1,490,292					
	Total Administrative Costs							$ 1,490,292		$ 1,091,592	$ 23,699	$ 52,675	$ 322,326	$ -
	Unit Cost Multiplier							0.29806118						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 107,179	$ 16,182	$ 30,362	$ 153,724						
	TOTAL FACILITY COSTS							$ 6,643,969						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: SHIELDS / RICHMOND NURSING CENTER.
Provider NPI: 1578559480
OSHPD Facility Number: 206071069
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	344	344	344							
065	Dietary	516	516	516							
155	Social Services	1,134	1,134	1,134							
160	Activities										
165	Administration	943	943	943							
166	Medical Records	69	69	69							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	98	98	98						153,372	153,372
077	Specialized Support Surfaces									4,329	4,329
080	Physical Therapy	121	121	121						258,739	258,739
081	Respiratory Therapy									0	0
082	Occupational Therapy	121	121	121						186,193	186,193
083	Speech Pathology	121	121	121						33,531	33,531
085	Pharmacy	102	102	102						74,419	74,419
090	Laboratory									7,916	7,916
095	Home Health Services									0	0
100	Other Ancillary Services									1,913	1,913
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,252	12,252	12,252	265,700	79,710	2,511,338	2,511,338	2,511,338	4,269,163	4,269,163
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	150	150	150						10,378	10,378
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,971	15,971	15,971	265,700	79,710	2,511,338	2,511,338	2,511,338	4,999,953	4,999,953
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 130,981	$ 69,440			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.052155863	0.027650599			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ -	$ 304,024	$ 141,213	$ 311,902	$ 21,587	$ -	$ 67,205	$ 17,951	$ 89,228
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		0.00000000	19.03600276	0.53147680	3.91295418	0.00859575	0.00000000	0.02676064	0.00359022	0.01784586
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 147,422	$ 17,818	$ 23,891	$ 187,539	$ 13,326	$ 1,033	$ 2,312	$ 9,757	$ 6,426
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.23060547	1.11564711	0.08991762	2.35276209	0.00530620	0.00041134	0.00092063	0.00195132	0.00128519
	TOTAL CAPITAL COSTS - SCH. 5	$ 479,158	$ -	$ -	$ 10,321	$ 15,481	$ 34,022	$ -	$ -	$ 28,292	$ 2,070
	UNIT COST MULTIPLIER (CAPITAL COSTS)	30.00175318	0.00000000	0.00000000	0.03884307	0.19421534	0.01354736	0.00000000	0.00000000	0.00565838	0.00041403

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility Number:
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$	$ 0	$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	147,422	0	147,422	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 147,422	$ 0	$ 147,422	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 217,288	$ 0	$ 217,288	(Sch 3)
010	.20-.39	Fringe Benefits	6300	86,736	0	86,736	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,818	0	17,818	(Sch 4)
010		Housekeeping - Total	6300	$ 321,842	$ 0	$ 321,842	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	38,284	0	38,284	(Sch 5)
025		Depreciation: Equipment	7140	12,411	0	12,411	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	362,072	0	362,072	(Sch 5)
040		Property Taxes	7300	68,975	(2,584)	66,391	(Sch 5)
045		Property Insurance	7400	8,890	0	8,890	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	$ 4,247	$ 0	$ 4,247	(Sch 6)
057		**Subtotal 005 - 055**		$ 964,143	$ (2,584)	$ 961,559	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 97,988	$ 0	$ 97,988	(Sch 3)
060	.20-.39	Fringe Benefits	6400	36,677	0	36,677	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,332	0	20,332	(Sch 4)
060		Laundry and Linen - Total	6400	$ 154,997	$ 0	$ 154,997	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 205,840	$ 0	$ 205,840	(Sch 3)
065	.20-.39	Fringe Benefits	6500	96,239	0	96,239	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	182,200	0	182,200	(Sch 4)
065		Dietary - Total	6500	$ 484,279	$ 0	$ 484,279	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	147,552	0	147,552	(Sch 4)
075		Patient Supplies - Total	8100	$ 147,552	$ 0	$ 147,552	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	4,329	0	4,329	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 4,329	$ 0	$ 4,329	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility Number:
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	251,554	0	251,554	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 251,554	$ 0	$ 251,554	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	179,008	0	179,008	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 179,008	$ 0	$ 179,008	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	26,346	0	26,346	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 26,346	$ 0	$ 26,346	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	68,362	0	68,362	(Sch 4)
085		Pharmacy - Total	8300	$ 68,362	$ 0	$ 68,362	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,916	0	7,916	(Sch 4)
090		Laboratory - Total	8400	$ 7,916	$ 0	$ 7,916	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	1,913	0	1,913	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 1,913	$ 0	$ 1,913	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility Number:
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 686,980	$ 0	$ 686,980	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,889,289	$ (32,158)	$ 1,857,131	(Sch 2)
105	.20-.39	Fringe Benefits	6110	555,730	(9,927)	545,803	(Sch 2)
105	.49	Agency Staff	6110	2,610	0	2,610	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	105,794	0	105,794	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,553,423	$ (42,085)	$ 2,511,338	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility Number:
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility Number:
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,470	0	1,470	(Sch 4)
140		Beauty and Barber - Total	8900	$ 1,470	$ 0	$ 1,470	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 2,554,893	$ (42,085)	$ 2,512,808	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 97,645	$ 0	$ 97,645	(Sch 2)
155	.20-.39	Fringe Benefits	6600	33,336	0	33,336	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,593	0	1,593	(Sch 4)
155		Social Services - Total	6600	$ 132,574	$ 0	$ 132,574	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SHIELDS / RICHMOND NURSING CENTER.

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1578559480

OSHPD Facility Number:
206071069

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 52,974	$ 0	$ 52,974	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,466	0	16,466	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,033	0	1,033	(Sch 4)
160		Activities - Total	6700	$ 70,473	$ 0	$ 70,473	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 161,444	$ (82)	$ 161,362	(Sch 6)
165	.20-.39	Fringe Benefits	6900	53,525	(1,490)	52,035	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	845,159	19,899	865,058	(Sch 6)
165		Administration - Total	6900	$ 1,060,128	$ 18,327	$ 1,078,455	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 63,838	$ 0	$ 63,838	(Sch 3)
166	.20-.39	Fringe Benefits	6900	24,077	0	24,077	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,712	0	5,712	(Sch 4)
166		Medical Records - Total	6900	$ 93,627	$ 0	$ 93,627	
167		CDPH Licensing Fees	6900	$ 23,699	$ 0	$ 23,699	(Sch 6)
168		Professional Liability Insurance	6900	$ 52,675	$ 0	$ 52,675	(Sch 6)
169		Quality Assurance Fees	6900	$ 322,326	$ 0	$ 322,326	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 58,561	$ 0	$ 58,561	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,644	0	8,644	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,312	0	2,312	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 69,517	$ 0	$ 69,517	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,825,019	$ 18,327	$ 1,843,346	
200		**Total**		**$ 6,670,311**	**$ (26,342)**	**$ 6,643,969**	

Provider Name: SHIELDS / RICHMOND NURSING CENTER.

Provider NPI: 1578559480

OSHPD Facility Number: 206071069

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	(2,584)		(2,584)						
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: SHIELDS / RICHMOND NURSING CENTER.

Provider NPI: 1578559480

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	(32,158)	(32,158)							
105	2	Skilled Nursing Care - Fringe Benefits	(9,927)	(9,927)							
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: SHIELDS / RICHMOND NURSING CENTER.

Provider NPI: 1578559480

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Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	(82)	32,158		(32,240)					
165	2	Administration - Fringe Benefits	(1,490)	9,927		(11,417)					
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	19,899			(1,153)	21,052				
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: SHIELDS / RICHMOND NURSING CENTER.

Provider NPI: 1578559480

OSHPD Facility Number: 206071069

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($26,342)	0	(2,584)	(44,810)	21,052	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
SHIELDS / RICHMOND NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1578559480	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	$1,889,289	($32,158)	$1,857,131
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	555,730	(9,927)	545,803
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	161,444	32,158	193,602 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	53,525	9,927	63,452 *
							To reclassify central supply clerk wages and benefits to the Administration cost center.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000(b) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
SHIELDS / RICHMOND NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1578559480	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
2	10.5	040	4	8A-1	040	4	Property Taxes To adjust property taxes expenses to the paid property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		$68,975	($2,584)	$66,391
3	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	$193,602	($32,240)	$161,362
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	63,452	(11,417)	52,035
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate admission department costs which should be included in the home office cost report as pooled costs for proper cost determination. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300, 2304, and 2328		845,159	(1,153)	844,006 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include admission department costs which should be included in home office costs related to adjustment number 3. 42 CFR 413.7 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2150.2, and 2304	*	$844,006	$21,052	$865,058

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
SHIELDS / RICHMOND NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1578559480	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
5	4.1	005	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through January 31, 2012 Report Date: February 15, 2012 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, Section 51541	23,887	13	23,900
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care Days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub.15-1, Sections 2205 and 2304	0	381	381

Provider Name	Fiscal Period	Provider NPI	Adjustments
SHIELDS / RICHMOND NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1578559480	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
7	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments for the day of discharge. 42 CFR 413.20, 413.24, 431.07, and 433.139 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Section 51458.1	$0	$2,187	$2,187